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ABSTRACT

This report presents revenue and expenditure data for U.S. higher education institutions in the 50 states and the District of Columbia for fiscal year 1996 (FY 1996). Higher education institutions are defined as postsecondary institutions, granting associate or higher degrees, eligible for Title IV federal financial aid programs. Data is based on the Integrated Postsecondary Education Data System Finance survey, with revenue data organized by source of revenue and expenditure data by purpose of expenditure. There are separate schedules for salary and scholarship/grant data. A summary of findings includes the following: (1) The largest source of public institution revenue in FY96 was state appropriations; (2) expenditures for public and private nonprofit institutions are related to the level of institution, with two-year institutions allocating a higher percentage of expenditures to instruction than their four-year counterparts; (3) salaries and wages comprised between 47 and 62 percent of expenditures, with two-year public institutions at the high end and four-year private for-profit institutions at the low end; and (5) with some exceptions, public four-year institutions with relatively high expenditures on scholarships and grants tended to be in states where public institutions received a high percentage of total revenue from tuition and fees. Following the data tables are a glossary and a description of the survey methodology. (CH)

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U.S. Department of Education
Office of Educational Research and Improvement NCES 1999-161

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Introduction

Since 1987 the Integrated Postsecondary Education Data System (IPEDS) Finance survey has collected information on the current funds revenues and expenditures of higher education institutions. Revenue data are collected by source of revenue, such as tuition and fees and state appropriations, while expenditure data are collected by purpose of expenditure, including instruction, research and public service. Both revenues and expenditures are separable into two classes: education and general (E&G) and sales and services (i.e. auxiliary enterprises, hospitals, and independent operations). E&G revenues and expenditures are those that are intended for operating the educational, research and public service missions[1] of the institution while entities listed under sales and services are either ancillary to the mission of the institution or are essentially self-supporting operations such as bookstores, dormitories, and hospitals. That is, the revenues of these entities support their operating expenditures. As part of current funds expenditures, total expenditures for salaries are also collected in each expenditure category that has associated personnel. Additionally, expenditures on scholarships and grants are collected by source in a separate schedule of the IPEDS Finance survey.

This report presents revenue and expenditure data for the nation's higher education institutions for fiscal year 1996 (FY96). This report includes information only on higher education institutions in the 50 states and the District of Columbia. In fiscal year 1996 (FY96), higher education institutions were defined as postsecondary institutions that were eligible for Title IV[2] federal financial aid programs and that granted an associate's or higher degree. In fiscal year 1995 higher education institutions were defined as those that were accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. This change in definition came about because the U.S. Department of Education no longer distinguishes higher education institutions based on their accreditation status. The effects of this change in definition on financial statistics can be examined in tables 14-17. The effects of this change on the number of higher education institutions, particularly for-profit institutions, may be seen in table A3.

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[1]Education and general revenues include tuition and fees, federal, state and local appropriations, federal, state and local grants and contracts, private gifts, grants and contracts, endowment income, and sales and services of educational activities. Education and general expenditures include expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and mandatory transfers from current funds.

[2]For an institution to be eligible to participate in Title IV financial aid programs it must offer a program of at least 300 clock hours in length, have accreditation recognized by the U.S. Department of Education, have been in business for at least 2 years, and have signed a participation agreement with the Department.

As table 14 indicates, the change in total current fund revenues between FY95 and FY96 for all higher education institutions in the nation was 4.68 percent. Of this percentage change, 0.30 percent was due to the change in universe. That is, if the universe definition had remained constant between FY95 and FY96, the change in current fund revenues would have been 4.38 percent. For current fund expenditures, the total change was 4.10 percent of which 0.27 percent was due to the change in universe definition. While the change in universe definition was negligible at the national level, it had a fairly large effect for some states, and for some institutional sectors in some states. For example, almost half the change in current fund revenues for all institutions in Arizona was due to the change in universe definition. In South Dakota more than three-fourths of the change in current fund revenues was due to the change in universe definition. In Louisiana, all the observed increase in current fund revenues of all its institutions was due to the change in the universe (table 14).

The change in universe definition did not seem to affect changes in the revenues or expenditures of public 4-year institutions in any state except for the District of Columbia (table 15). However, it did have an effect on changes in the aggregate financial statistics of both public 2-year institutions (table 16) and private, non-profit 4-year institutions (table 17) particularly at the state level. Although nationally, the increases in current fund revenues and expenditures of over 5 percent observed in the public 2-year sector would have been about 4.5 percent had the universe not changed, the effect of the change was quite profound in several states such as Arkansas, Georgia, Louisiana, and South Dakota (table 16). The change in universe also had a significant effect on the aggregate financial statistics of private non-profit 4-year institutions in such states as Alaska, Colorado, Illinois, Mississippi, and Oregon as may be seen in table 17.

Summary Findings

Current Funds Revenues

Tables 1-8 show the distribution of revenues and expenditures in FY96 by institutional level and control. In FY96 the largest source of revenues of public institutions was state appropriations, accounting for about one-third of their total operating revenues (table 3). Tuition and fees, the second largest source of E & G revenues of public institutions, accounted for almost 19 percent of total current funds revenues (table 3). The relative shares of revenues accounted for by these two major sources of income tend to confirm public institutions' reliance on state funding. Additionally, as table 3 indicates, public 2-year institutions rely heavily on local funding as well as state funding, with local appropriations accounting for over 18 percent of their operating revenues.

Private institutions, in contrast, are not, for the most part, state supported, and have a strong reliance on revenues from students. This is evident from tables 5 and 7. Over 40 percent of the operating revenues of private non-profit institutions are from tuition and fees and, more than half their E & G revenues are from tuition and fees (derived from table 5). Among private non-profit 2-year institutions this reliance on tuition and fees is even greater, accounting for over 60% of

their operating revenues. It is greater still among private for-profit institutions, accounting for 84 percent of the operating revenues of all for-profit institutions and almost 90 percent of the operating revenues of 4-year for-profit institutions (table 7). While income from the federal government made up over 14 percent of private non-profit 4-year institutions' revenues, most of this (11.6 percent) was from restricted grants and contracts and from independent operations. Private gifts, grants and contracts were another significant source of income for private non-profit institutions comprising over 9 percent of their operating revenues. In private non-profit 2-year institutions this share rose to almost 12 percent and was in the form of unrestricted revenues. Surprisingly, revenues from state grants and contract accounted for about 4 percent of the operating revenues of private non-profit 2-year institutions and revenues from state and local governments comprised 7 percent of the revenues of private for-profit 2-year institutions. This might reflect state student financial aid, since these are the revenue categories in which that source of income would be reported.

Current Funds Expenditures

While sources of revenue seem to be related to the control of the institution, expenditures seem to be more related to the level of the institution at least among public and private non-profit institutions. For example, 2-year public and private non-profit institutions allocated a higher percentage of their total current funds expenditures to instruction in fiscal year 1996 than did their 4-year counterparts. Public 2-year institutions spent over 45 percent of their total current funds expenditures on instruction compared to the slightly under 30 percent spent by 4-year publics (table 4). Two-year private non-profit institutions spent almost one-third of their operating expenditures on instruction compared to the almost 27 percent spent by 4-year non-profit institutions (table 6). Similarly, public and private non-profit 2-year institutions allocated a significantly higher percentages of their operating expenditures to student services, institutional support, and operations and maintenance of plant than did 4-year public and private non-profit institutions. Two-year public and private non-profit institutions spent over 10 percent and 12 percent, respectively, of their total current funds expenditures on student services compared to expenditures of about 4 percent in public and 5 percent in private non-profit 4-year institutions; and, they spent about 15 percent and 18 percent on institutional support, compared to the 8 percent and 10 percent spent by their 4-year counterparts (tables 4 and 6). The one expenditure category in which control seemed to be a major factor was expenditures on scholarships and fellowships. Public institutions, regardless of level, spent only about 4 percent of their total current funds expenditures on scholarships and fellowships, while private non-profit institutions spent about 11 percent on activities in this category.

Private for-profit 2- and 4-year institutions spent about the same percentage of their total expenditures on instruction, 27 percent and 29 percent, respectively (table 8). However, private for-profit 2-year institutions spent a much higher percentage of their total expenditures on scholarships and grants than did private for-profit 4-year institutions, 12 percent and 7 percent, respectively.

Salary Expenditures

It is interesting to note that as different as the expenditure patterns are between 4- and 2-year institutions, the percentage of expenditures that go to salaries and wages are within a fairly narrow range for a given expenditure function (table 19). Overall, salaries and wages comprised between 47 percent and 62 percent of total current funds expenditures with 2-year publics at the high end and 4-year private for-profits at the low end. Of the major expenditure categories, salaries and wages comprised from 65 percent to 73 percent of instructional expenditures, from 49 percent to 63 percent of student services expenditures, and from 35 percent to 57 percent of expenditures on institutional support.

Revenues by State

Examining differences in the relative importance of sources of revenues and comparing the allocation of expenditures by state permit additional insights into the support for, and priorities of, higher education particularly in the public sector[3]. For example, there is substantial variation in the percentage of total revenues from tuition and fees in 4- and 2-year public institutions across states (tables 10 and 11). In 4-year public institutions in Vermont, for example, 42.9 percent of their total revenues came from tuition and fees (table 10). This percentage is higher than the average percentage of private non-profit 4-year institutions' revenues from tuition and fees (41.4 percent, table 12). On the other hand, in New Mexico, 4-year public institutions received less than 10 percent of their total revenues from tuition and fees and in California, 2-year institutions received less than 10 percent of the total revenues from tuition and fees. Additionally, the data in tables 10 and 11 seem to indicate that public institutions in states that have a relatively high level of state and local funding tended to have a lower percentage of revenues from tuition and fees, although there are some clear exceptions. Public 4-year institutions in Arizona, Maine, Massachusetts, New York, South Dakota and West Virginia had a higher than average share of revenues from both tuition and fees and from state and local sources. Public 4-year institutions in Alabama, California, Iowa, Minnesota, Nebraska, New Mexico, South Carolina, Utah, and Washington all had lower than average shares of revenues from tuition and fees and from state and local sources as well. Among public 2-year institutions, only Arizona had a higher than average share of revenues from tuition and fees and from state and local appropriations. Public 2-year institutions in Idaho, Illinois, Montana, Oklahoma, Oregon, and Texas had lower than average shares of revenues from tuition and fees and from state and local sources.

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[3] Interstate comparisons must be treated with caution, however. In some states, for example, certain costs of public institutions (e.g. faculty and retirement costs) are paid through state sources rather than through institutional expenditures, while revenues from tuition and fees may go into a general fund rather than to the institution.

While it seems reasonable that the distribution of revenues by source in public institutions would vary by state, less anticipated is that the distribution of revenues by source in private non-profit 4-year institutions would also vary by state. However, as table 12 indicates, this appears to be the case. The percentage of revenues from tuition and fees in private non-profit 4-year institutions varied from a low of about 21 percent in Utah to a high of over 78 percent in Arizona. In general, the percentage of revenues from state and local sources was low and there was little variability among private non-profit 4-year institutions, suggesting little state or local support for these institutions. In Florida, New Jersey, New York, and Texas private non-profit 4-year institutions received 5 percent or more of their total revenues from state and local sources compared to a national average of 2.6 percent.

When looking at private for-profit institutions by state, one of the most interesting aspects is the large variation in the size of this institutional sector. In many states there are very few private for-profit institutions and as a result their aggregated revenues and expenditures are very small (table 13). Among private for-profit institutions, the percentage of revenues from tuition and fees ranged from 71 percent in Louisiana to 100 percent in Maryland and North Dakota (table 13). On average, private for-profit institutions received about 5.1 percent of their total operating revenues from state and local sources, but in Connecticut, Minnesota, New Jersey, New York, and Pennsylvania they received about 10 percent or higher of their total revenues from state and local sources. In fact, private for-profit institutions in New York received over 20 percent of the total revenues from state and local sources.

Expenditures by State

The distribution of expenditures by purpose in public 4-year institutions does not appear to be a function of their state location. The percentage of total expenditures public 4-year institutions allocated to instruction ranged from a low of almost 20 percent in New Mexico to a high of 41 percent in Delaware (table 10). However, expenditures on instruction in public 4-year institutions were within plus or minus 5 percent of the national average of 29.5 percent in 41 states. Expenditures on scholarship and fellowships in public 4-year institutions accounted for between 0.9 and 8.9 percent of total expenditures. In 27 states, expenditures on scholarships and fellowships within plus or minus 1 percent of the national average of 4.4 percent but they were within 2 percent of the national average in 42 states. With some exceptions, public 4-year institutions with a relatively high share of expenditures on scholarships and grants tended to be in states in which public institutions received a high percentage of their total revenues from tuition and fees.

The percentage of total expenditures that public 2-year institutions allocated to instruction seems to be more variable among states than were the expenditures of public 4-year institutions for this purpose (table 11). This percentage ranged from a low of 24 percent in Vermont to a high of 61 percent in Wisconsin. Even in this sector, however, expenditures on instruction in public 2-year institutions were within 5 percent of the national average of 45.2 percent in 31 states. As with public 4-year institutions, the percentage of total expenditures for scholarships and grants of

public 2-year institutions did not exceed 8 percent except in the states of New York and Vermont[4].

Although the range of expenditures on instruction among 4-year private non-profit institutions in the states ranged from a low of about 20 percent in Alaska to a high of 43 percent in Nebraska (table 12), private non-profit 4-year institutions allocated between 25 percent and 30 percent of their total expenditures to instruction in 25 states. The range of allocations to scholarships and fellowships for private non-profit 4-year institutions was fairly broad with a low of about 4 percent in Utah to a high of over 30 percent in North Dakota. Additionally, 4-year private non-profit institutions in 22 states allocated 15 percent or more of their total expenditures to scholarships and fellowships. This compares to a national average for private non-profit 4-year institutions of 11.5 percent.

Across the nation, private for-profit institutions allocated about 28 percent of their total expenditures to instruction and about 10 percent to scholarships and fellowships (table 13). In examining these expenditures from state to state, there is a wide range in the percentage of total current funds expenditures allocated to instruction. For example, private for-profit institutions in Wyoming allocate about 16 percent of their total current funds expenditures to instruction while those in Nebraska and Maryland allocate over 50 percent to instruction. Again, however, private for-profit institutions in 29 states allocated within 5 percent of the national average of 26.5 percent (between 22.6 percent and 32.6 percent) of their total expenditures to instruction. Significant variation in the percentage of total expenditures allocated to scholarships and fellowships in private for-profit institutions is fairly evident from table 13. In only 6 states did for-profit institutions allocate within 2 percent of the national average of 9.6 percent for scholarships and fellowships. As might be expected, expenditures on scholarships and fellowships seem to be related to the level of revenues from state and local sources with some exceptions such as in Georgia, Louisiana, South Dakota, and Tennessee.

[4] Vermont has only one degree-granting public 2-year institution.

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The authors of this report are indebted to all individuals who completed the survey forms and thus provided the information that made this report possible.

List of Tables

Table 1.— Current funds revenues of Title IV eligible, degree-granting institutions, by level of institution, and by source: Fiscal year 1996 1/

Source	Total	4-year	2-year
		in thousands	
Total current funds revenues	$197,973,236	$173,358,920	$24,614,316
Tuition and fees	55,260,293	48,937,146	6,323,147
Federal government	23,939,075	22,588,706	1,350,369
Appropriations	2,036,948	1,947,590	89,357
Unrestricted grants and contracts	3,652,186	3,576,405	75,781
Restricted grants and contracts 2/	14,713,289	13,539,433	1,173,856
Independent operations 3/	3,536,653	3,525,278	11,375
State governments	45,692,673	35,844,768	9,847,905
Appropriations	40,323,301	31,951,796	8,371,505
Unrestricted grants and contracts	1,090,932	729,484	361,448
Restricted grants and contracts	4,278,440	3,163,488	1,114,953
Local governments	5,607,909	1,284,098	4,323,810
Appropriations	4,400,741	282,060	4,118,681
Unrestricted grants and contracts	377,754	309,485	68,269
Restricted grants and contracts	829,414	692,553	136,860
Private gifts, grants, and contracts	11,903,126	11,581,634	321,492
Unrestricted	4,072,454	3,956,440	116,015
Restricted	7,830,672	7,625,195	205,477
Endowment income	4,562,171	4,517,841	44,330
Unrestricted	2,064,490	2,031,700	32,790
Restricted	2,497,681	2,486,141	11,540
Sales and services	43,009,873	41,385,101	1,624,772
Educational activities	5,530,763	5,366,723	164,040
Auxiliary enterprises	18,867,540	17,407,619	1,459,921
Hospitals	18,611,570	18,610,759	811
Other sources	7,998,116	7,219,625	778,491
		Percentage distribution	
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	27.9	28.2	25.7
Federal government	12.1	13.0	5.5
Appropriations	1.0	1.1	0.4
Unrestricted grants and contracts	1.8	2.1	0.3
Restricted grants and contracts 2/	7.4	7.8	4.8
Independent operations 3/	1.8	2.0	—
State governments	23.1	20.7	40.0
Appropriations	20.4	18.4	34.0
Unrestricted grants and contracts	0.6	0.4	1.5
Restricted grants and contracts	2.2	1.8	4.5
Local governments	2.8	0.7	17.6
Appropriations	2.2	0.2	16.7
Unrestricted grants and contracts	0.2	0.2	0.3
Restricted grants and contracts	0.4	0.4	0.6
Private gifts, grants, and contracts	6.0	6.7	1.3
Unrestricted	2.1	2.3	0.5
Restricted	4.0	4.4	0.8
Endowment income	2.3	2.6	0.2
Unrestricted	1.0	1.2	0.1
Restricted	1.3	1.4	—
Sales and services	21.7	23.9	6.6
Educational activities	2.8	3.1	0.7
Auxiliary enterprises	9.5	10.0	5.9
Hospitals	9.4	10.7	—
Other sources	4.0	4.2	3.2

— Less than 0.05 percent.

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 2.— Current funds expenditures of Title IV eligible, degree-granting institutions, by level of institution, and by purpose: Fiscal year 1996 1/

Purpose	Total	4-year	2-year
		in thousands	
Total current funds expenditures	$190,476,163	$166,954,042	$23,522,120
Education and general expenditures	151,445,605	129,393,088	22,052,517
Instruction	57,810,033	47,498,193	10,311,841
Research	17,517,887	17,492,993	24,894
Public service	7,007,413	6,526,116	481,297
Academic support	13,297,063	11,480,390	1,816,673
Libraries	4,293,363	3,820,857	472,506
Student services	9,630,576	7,183,835	2,446,741
Institutional support	18,255,769	14,739,277	3,516,492
Operation and maintenance of plant	12,330,885	10,030,945	2,299,940
Scholarships and fellowships	13,195,102	12,200,008	995,094
From unrestricted funds	8,213,049	8,006,748	206,301
From restricted funds 2/	4,982,054	4,193,260	788,793
Mandatory transfers	2,400,876	2,241,332	159,544
Auxiliary enterprises	17,599,061	16,145,151	1,453,909
Mandatory transfers	1,145,366	1,128,731	16,635
Hospitals	17,940,986	17,940,986	0
Mandatory transfers	268,439	268,439	0
Independent operations	3,490,511	3,474,817	15,694
Mandatory transfers	2,123	2,063	60
		Percentage distribution	
Total current funds expenditures	100.0	100.0	100.0
Education and general expenditures	79.5	77.5	93.8
Instruction	30.4	28.4	43.8
Research	9.2	10.5	0.1
Public service	3.7	3.9	2.0
Academic support	7.0	6.9	7.7
Libraries	2.3	2.3	2.0
Student services	5.1	4.3	10.4
Institutional support	9.6	8.8	14.9
Operation and maintenance of plant	6.5	6.0	9.8
Scholarships and fellowships	6.9	7.3	4.2
From unrestricted funds	4.3	4.8	0.9
From restricted funds 2/	2.6	2.5	3.4
Mandatory transfers	1.3	1.3	0.7
Auxiliary enterprises	9.2	9.7	6.2
Mandatory transfers	0.6	0.7	0.1
Hospitals	9.4	10.7	0.0
Mandatory transfers	0.1	0.2	0.0
Independent operations	1.8	2.1	0.1
Mandatory transfers	—	—	—

— Less than 0.05 percent.
1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 3.— Current funds revenues of Title IV eligible, degree-granting, public institutions, by level of institution, and by source: Fiscal year 1996 1/

Source	Total	4-year	2-year
		in thousands	
Total current funds revenues	$123,501,152	$101,033,907	$22,467,245
Tuition and fees	23,257,454	18,512,146	4,745,308
Federal government	13,672,467	12,421,759	1,250,709
Appropriations	1,826,738	1,737,380	89,357
Unrestricted grants and contracts	1,996,861	1,934,135	62,726
Restricted grants and contracts 2/	9,598,340	8,510,162	1,088,178
Independent operations 3/	250,529	240,082	10,447
State governments	44,242,546	34,511,195	9,731,351
Appropriations	40,081,437	31,711,042	8,370,395
Unrestricted grants and contracts	924,837	572,912	351,925
Restricted grants and contracts	3,236,272	2,227,241	1,009,031
Local governments	5,074,511	760,122	4,314,389
Appropriations	4,397,098	278,417	4,118,681
Unrestricted grants and contracts	184,597	121,114	63,484
Restricted grants and contracts	492,815	360,591	132,224
Private gifts, grants, and contracts	5,089,344	4,866,212	223,132
Unrestricted	784,979	747,428	37,551
Restricted	4,304,365	4,118,785	185,581
Endowment income	721,079	697,491	23,588
Unrestricted	304,860	288,107	16,753
Restricted	416,219	409,384	6,835
Sales and services	27,399,796	25,926,491	1,473,305
Educational activities	3,528,610	3,379,693	148,917
Auxiliary enterprises	11,595,408	10,271,020	1,324,388
Hospitals	12,275,778	12,275,778	0
Other sources	4,043,955	3,338,492	705,463
		Percentage distribution	
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	18.8	18.3	21.1
Federal government	11.1	12.3	5.6
Appropriations	1.5	1.7	0.4
Unrestricted grants and contracts	1.6	1.9	0.3
Restricted grants and contracts 2/	7.8	8.4	4.8
Independent operations 3/	0.2	0.2	—
State governments	35.8	34.2	43.3
Appropriations	32.5	31.4	37.3
Unrestricted grants and contracts	0.7	0.6	1.6
Restricted grants and contracts	2.6	2.2	4.5
Local governments	4.1	0.8	19.2
Appropriations	3.6	0.3	18.3
Unrestricted grants and contracts	0.1	0.1	0.3
Restricted grants and contracts	0.4	0.4	0.6
Private gifts, grants, and contracts	4.1	4.8	1.0
Unrestricted	0.6	0.7	0.2
Restricted	3.5	4.1	0.8
Endowment income	0.6	0.7	0.1
Unrestricted	0.2	0.3	0.1
Restricted	0.3	0.4	—
Sales and services	22.2	25.7	6.6
Educational activities	2.9	3.3	0.7
Auxiliary enterprises	9.4	10.2	5.9
Hospitals	9.9	12.2	0.0
Other sources	3.3	3.3	3.1

— Less than 0.05 percent.

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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Table 4.— Current funds expenditures of Title IV eligible, degree-granting, public institutions, by level of institution, and by purpose: Fiscal year 1996 1/

Purpose	Total	4-year	2-year
		in thousands	
Total current funds expenditures.....	$119,524,500	$97,904,538	$21,619,963
Education and general expenditures.....	96,085,623	75,813,237	20,272,387
Instruction.....	38,653,245	28,891,090	9,762,155
Research.....	12,076,357	12,052,777	23,580
Public service.....	5,321,014	4,844,673	476,341
Academic support.....	9,004,113	7,306,598	1,697,515
Libraries.....	2,690,547	2,240,821	449,726
Student services.....	5,810,403	3,636,433	2,173,970
Institutional support.....	10,710,279	7,585,379	3,124,900
Operation and maintenance of plant.....	8,005,101	5,925,585	2,079,516
Scholarships and fellowships.....	5,084,653	4,304,469	780,184
From unrestricted funds.....	2,457,139	2,310,029	147,110
From restricted funds 2/.....	2,627,514	1,994,440	633,074
Mandatory transfers.....	1,420,459	1,266,233	154,226
Auxiliary enterprises.....	11,309,031	9,976,317	1,332,714
Mandatory transfers.....	793,125	777,065	16,060
Hospitals.....	11,878,939	11,878,939	0
Mandatory transfers.....	213,387	213,387	0
Independent operations.....	250,906	236,044	14,862
Mandatory transfers.....	1,343	1,283	60
		Percentage distribution	
Total current funds expenditures.....	100.0	100.0	100.0
Education and general expenditures.....	80.4	77.4	93.8
Instruction.....	32.3	29.5	45.2
Research.....	10.1	12.3	0.1
Public service.....	4.5	4.9	2.2
Academic support.....	7.5	7.5	7.9
Libraries.....	2.3	2.3	2.1
Student services.....	4.9	3.7	10.1
Institutional support.....	9.0	7.7	14.5
Operation and maintenance of plant.....	6.7	6.1	9.6
Scholarships and fellowships.....	4.3	4.4	3.6
From unrestricted funds.....	2.1	2.4	0.7
From restricted funds 2/.....	2.2	2.0	2.9
Mandatory transfers.....	1.2	1.3	0.7
Auxiliary enterprises.....	9.5	10.2	6.2
Mandatory transfers.....	0.7	0.8	0.1
Hospitals.....	9.9	12.1	0.0
Mandatory transfers.....	0.2	0.2	0.0
Independent operations.....	0.2	0.2	0.1
Mandatory transfers.....	—	—	—

— Less than 0.05 percent.
1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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Table 5.— Current funds revenues of Title IV eligible, degree-granting, private non-profit institutions, by level of institution, and by source: Fiscal year 1996 1/

Source	Total	4-year	2-year
		In thousands	
Total current funds revenues	$72,149,338	$71,366,089	$783,249
Tuition and fees	30,055,460	29,573,894	481,566
Federal government	10,187,903	10,153,472	34,430
Appropriations	210,210	210,210	0
Unrestricted grants and contracts	1,648,018	1,642,083	5,935
Restricted grants and contracts 2/	5,044,115	5,016,005	28,110
Independent operations 3/	3,285,559	3,285,174	385
State governments	1,339,650	1,308,676	30,974
Appropriations	241,864	240,755	1,109
Unrestricted grants and contracts	161,128	155,910	5,218
Restricted grants and contracts	936,658	912,011	24,647
Local governments	524,465	523,778	687
Appropriations	3,643	3,643	0
Unrestricted grants and contracts	188,716	188,236	480
Restricted grants and contracts	332,105	331,898	207
Private gifts, grants, and contracts	6,804,489	6,713,858	90,631
Unrestricted	3,287,236	3,208,917	78,319
Restricted	3,517,253	3,504,941	12,312
Endowment income	3,840,924	3,820,188	20,736
Unrestricted	1,759,583	1,743,552	16,031
Restricted	2,081,341	2,076,637	4,704
Sales and services	15,495,833	15,413,661	82,172
Educational activities	1,986,365	1,977,749	8,616
Auxiliary enterprises	7,174,088	7,101,343	72,745
Hospitals	6,335,380	6,334,569	811
Other sources	3,900,615	3,858,562	42,053
		Percentage distribution	
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	41.7	41.4	61.5
Federal government	14.1	14.2	4.4
Appropriations	0.3	0.3	0.0
Unrestricted grants and contracts	2.3	2.3	0.8
Restricted grants and contracts 2/	7.0	7.0	3.6
Independent operations 3/	4.6	4.6	—
State governments	1.9	1.8	4.0
Appropriations	0.3	0.3	0.1
Unrestricted grants and contracts	0.2	0.2	0.7
Restricted grants and contracts	1.3	1.3	3.1
Local governments	0.7	0.7	0.1
Appropriations	—	—	0.0
Unrestricted grants and contracts	0.3	0.3	0.1
Restricted grants and contracts	0.5	0.5	—
Private gifts, grants, and contracts	9.4	9.4	11.6
Unrestricted	4.6	4.5	10.0
Restricted	4.9	4.9	1.6
Endowment income	5.3	5.4	2.6
Unrestricted	2.4	2.4	2.0
Restricted	2.9	2.9	0.6
Sales and services	21.5	21.6	10.5
Educational activities	2.8	2.8	1.1
Auxiliary enterprises	9.9	10.0	9.3
Hospitals	8.8	8.9	0.1
Other sources	5.4	5.4	5.4

— Less than 0.05 percent.

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 6.— Current funds expenditures of Title IV eligible, degree-granting, private non-profit institutions, by level of institution, and by purpose: Fiscal year 1996 1/

Purpose	Total	4-year	2-year
		in thousands	
Total current funds expenditures.....	$68,965,473	$68,254,409	$711,064
Education and general expenditures.....	53,471,107	52,814,705	656,402
Instruction.....	18,609,143	18,379,436	229,707
Research.....	5,440,937	5,440,204	733
Public service.....	1,684,283	1,680,999	3,284
Academic support.....	4,165,612	4,117,698	47,914
Libraries.....	1,585,366	1,572,849	12,517
Student services.....	3,528,375	3,438,301	90,074
Institutional support.....	7,071,451	6,945,096	126,355
Operation and maintenance of plant.....	4,074,928	3,996,609	78,319
Scholarships and fellowships.....	7,919,013	7,843,593	75,420
From unrestricted funds.....	5,719,623	5,680,592	39,032
From restricted funds 2/.....	2,199,390	2,163,002	36,388
Mandatory transfers.....	977,365	972,767	4,597
Auxiliary enterprises.....	6,193,768	6,139,106	54,662
Mandatory transfers.....	352,163	351,666	497
Hospitals.....	6,061,825	6,061,825	0
Mandatory transfers.....	55,052	55,052	0
Independent operations.....	3,238,773	3,238,773	0
Mandatory transfers.....	780	780	0
		Percentage distribution	
Total current funds expenditures.....	100.0	100.0	100.0
Education and general expenditures.....	77.5	77.4	92.3
Instruction.....	27.0	26.9	32.3
Research.....	7.9	8.0	0.1
Public service.....	2.4	2.5	0.5
Academic support.....	6.0	6.0	6.7
Libraries.....	2.3	2.3	1.8
Student services.....	5.1	5.0	12.7
Institutional support.....	10.3	10.2	17.8
Operation and maintenance of plant.....	5.9	5.9	11.0
Scholarships and fellowships.....	11.5	11.5	10.6
From unrestricted funds.....	8.3	8.3	5.5
From restricted funds 2/.....	3.2	3.2	5.1
Mandatory transfers.....	1.4	1.4	0.6
Auxiliary enterprises.....	9.0	9.0	7.7
Mandatory transfers.....	0.5	0.5	0.1
Hospitals.....	8.8	8.9	0.0
Mandatory transfers.....	0.1	0.1	0.0
Independent operations.....	4.7	4.7	0.0
Mandatory transfers.....	—	—	0.0

— Less than 0.05 percent.
1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 7.— Current funds revenues of Title IV eligible, degree-granting, private for-profit institutions, by level of institution, and by source: Fiscal year 1996 1/

Purpose	Total	4-year	2-year
		in thousands	
Total current funds revenues	$2,322,745	$958,924	$1,363,821
Tuition and fees	1,947,378	851,106	1,096,272
Federal government 2/	78,705	13,475	65,230
State and local governments	119,410	25,095	94,315
Sales and services of educational activities	15,788	9,282	6,506
Other sources	161,464	59,966	101,498
		Percentage distribution	
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	83.8	88.8	80.4
Federal government 2/	3.4	1.4	4.8
State and local governments	5.1	2.6	6.9
Sales and services of educational activities	0.7	1.0	0.5
Other sources	7.0	6.3	7.4

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 8.— Current funds expenditures of Title IV eligible, degree-granting, private for-profit institutions, by level of institution, and by purpose: Fiscal year 1996 1/

Purpose	Total	4-year	2-year
		in thousands	
Total current funds expenditures	$1,986,190	$795,096	$1,191,094
Education and general expenditures	1,888,875	765,147	1,123,728
Instruction	547,645	227,667	319,979
Scholarships and fellowships 2/	191,436	51,946	139,491
Other education and general	1,149,793	485,534	664,259
Other current funds expenditures	97,315	29,949	67,365
		Percentage distribution	
Total current funds expenditures	100.0	100.0	100.0
Education and general expenditures	95.1	96.2	94.3
Instruction	27.6	28.6	26.9
Scholarships and fellowships 2/	9.6	6.5	11.7
Other education and general	57.9	61.1	55.8
Other current funds expenditures	4.9	3.8	5.7

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 9.— Percentage distribution of current funds revenues and expenditures of Title IV eligible, degree-granting institutions, by selected categories and state: Fiscal year 1996

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$197,973,236	27.9	12.1	25.9	34.1	$190,476,163	30.4	6.9	62.7
Alabama	3,204,482	18.5	11.4	29.1	41.0	3,045,170	25.9	4.4	69.7
Alaska	377,095	14.9	12.8	49.4	22.9	370,425	26.7	2.0	71.3
Arizona	2,331,052	29.9	12.5	40.6	17.0	2,198,161	33.8	5.4	60.8
Arkansas	1,389,148	17.3	7.8	35.1	39.7	1,329,954	28.8	6.4	64.9
California	22,549,732	22.2	16.1	30.8	30.8	21,799,355	29.0	5.4	65.6
Colorado	2,821,720	30.3	24.9	21.3	23.5	2,743,619	32.6	6.3	61.1
Connecticut	2,953,192	31.4	11.6	17.6	39.5	2,922,867	32.9	9.2	57.8
Delaware	542,204	37.6	8.9	28.5	25.0	525,789	38.7	6.0	55.3
District of Columbia	2,809,305	33.1	20.1	2.8	44.0	2,687,014	22.9	5.7	71.5
Florida	5,746,849	29.1	12.0	37.7	21.1	5,550,396	34.7	5.8	59.5
Georgia	4,942,445	21.5	10.9	29.7	37.8	4,752,342	28.2	7.1	64.7
Hawaii	690,079	18.6	16.6	42.4	22.4	753,579	35.9	2.0	62.0
Idaho	666,570	20.5	10.1	38.6	30.8	614,957	37.3	4.6	58.1
Illinois	9,710,846	28.2	14.1	22.2	35.5	9,373,744	29.4	7.1	63.5
Indiana	4,122,807	33.7	7.2	26.1	33.1	3,950,212	32.4	8.5	59.1
Iowa	2,997,687	26.3	10.6	24.3	38.7	2,903,046	25.7	8.1	66.2
Kansas	1,866,147	21.5	10.2	37.1	31.2	1,818,735	31.5	4.8	63.7
Kentucky	2,266,777	22.3	6.7	33.5	37.5	2,145,812	29.1	6.2	64.6
Louisiana	2,665,476	25.4	9.0	29.2	36.5	2,626,966	31.2	6.0	62.8
Maine	691,286	39.4	6.9	25.9	27.8	677,124	29.6	9.9	60.4
Maryland	4,469,431	22.3	31.4	21.9	24.4	4,329,446	33.7	4.9	61.4
Massachusetts	8,678,187	42.5	15.0	8.9	33.6	8,443,824	28.3	10.4	61.3
Michigan	7,010,227	28.7	9.3	27.5	34.5	6,567,453	29.2	7.1	63.7
Minnesota	3,826,517	28.3	8.7	26.7	36.3	3,634,408	28.5	7.4	64.1
Mississippi	1,628,420	17.7	10.5	40.5	31.3	1,565,599	32.2	5.6	62.1
Missouri	4,250,780	29.0	7.9	19.0	44.2	4,008,936	34.9	6.9	58.2
Montana	480,672	27.0	18.0	28.5	26.5	462,617	29.0	6.4	64.6
Nebraska	1,569,492	21.0	9.3	29.1	40.6	1,482,836	30.4	5.3	64.3
Nevada	506,947	18.4	10.9	49.5	21.2	519,581	36.0	3.2	60.8
New Hampshire	966,569	45.5	9.3	10.1	35.2	924,324	27.2	11.8	60.9
New Jersey	4,532,700	28.5	9.2	[illegible].8	30.5	4,368,381	29.4	7.8	62.8
New Mexico	1,428,887	10.9	17.7	36.0	35.3	1,381,143	23.0	3.5	73.5
New York	18,958,738	35.1	11.1	19.8	34.1	18,189,101	30.5	9.3	60.2
North Carolina	6,234,324	17.1	11.6	30.2	41.2	5,977,241	32.2	6.1	61.8
North Dakota	499,430	23.5	17.6	29.0	29.9	488,773	33.4	5.4	61.2
Ohio	7,185,199	36.2	7.9	24.9	30.9	6,917,081	32.6	9.0	58.4
Oklahoma	1,703,797	23.4	12.8	36.7	27.1	1,656,486	32.8	6.5	60.7
Oregon	2,313,205	26.7	12.1	25.1	36.0	2,219,576	29.5	5.7	64.8
Pennsylvania	11,619,129	36.1	9.6	13.5	40.8	11,261,060	26.8	8.1	65.1
Rhode Island	1,098,888	51.3	9.5	11.8	27.5	1,060,051	31.4	10.9	57.7
South Carolina	2,337,547	24.5	8.7	30.1	36.7	2,261,207	29.7	4.9	65.5
South Dakota	371,077	32.4	11.2	33.3	23.1	365,085	35.2	5.9	58.9
Tennessee	3,722,258	22.1	9.3	24.8	43.8	3,582,234	29.9	5.5	64.6
Texas	10,974,963	20.4	9.9	39.2	30.5	10,377,360	36.0	5.0	59.0
Utah	2,106,120	16.3	9.4	22.3	51.9	1,975,876	27.2	2.8	70.0
Vermont	667,869	54.1	8.2	8.7	29.1	639,878	28.9	11.1	60.1
Virginia	4,606,784	27.7	7.5	21.0	43.8	4,415,688	28.1	7.1	64.9
Washington	3,621,817	26.6	14.1	29.5	29.9	3,492,612	31.7	7.3	61.0
West Virginia	925,722	30.4	10.9	37.5	21.2	897,763	31.8	8.1	60.1
Wisconsin	4,020,558	25.0	10.6	30.9	33.5	3,916,369	31.0	6.4	62.6
Wyoming	312,080	16.9	11.1	47.3	24.7	304,908	33.5	5.0	61.6

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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Table 10.— Percentage distribution of current funds revenues and expenditures of Title IV eligible, degree-granting, public 4-year institutions, by selected categories and state: Fiscal year 1996

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$101,033,907	18.3	12.3	34.9	34.5	$97,904,538	29.5	4.4	66.1
Alabama	2,498,943	13.4	11.7	29.0	45.8	2,367,495	22.8	2.6	74.6
Alaska	353,410	13.7	13.5	52.1	20.7	349,332	26.7	1.7	71.6
Arizona	1,547,064	22.0	16.3	40.5	21.1	1,504,534	30.5	6.1	63.4
Arkansas	1,100,094	13.0	8.6	35.7	42.6	1,046,644	27.1	5.2	67.8
California	10,616,300	15.2	13.1	34.1	37.7	10,495,488	28.2	4.5	67.3
Colorado	2,124,963	22.1	31.1	21.2	25.6	2,078,723	31.0	5.0	64.0
Connecticut	1,039,798	18.8	11.4	34.6	35.2	1,031,366	28.2	3.7	68.1
Delaware	439,618	37.2	10.3	23.5	29.0	425,477	40.8	6.6	52.6
District of Columbia	112,748	11.2	12.9	66.9	8.9	110,783	37.7	1.7	60.6
Florida	2,639,609	13.8	11.5	51.8	22.9	2,603,599	33.9	4.0	62.0
Georgia	2,498,298	14.7	10.7	47.0	27.6	2,457,751	29.7	5.4	64.9
Hawaii	460,042	10.6	23.1	49.2	17.0	517,499	34.0	0.9	65.1
Idaho	482,523	17.7	12.5	45.3	24.5	450,797	36.2	3.6	60.2
Illinois	3,275,266	17.3	10.6	37.8	34.3	3,258,693	28.5	4.6	66.9
Indiana	2,629,561	25.1	9.0	34.7	31.2	2,566,912	34.5	4.0	61.5
Iowa	1,869,377	12.2	14.4	29.2	44.3	1,812,409	21.1	3.4	75.6
Kansas	1,360,698	16.8	12.3	36.4	34.4	1,330,358	29.6	3.2	67.2
Kentucky	1,739,274	16.4	7.2	38.3	38.1	1,640,762	28.6	4.0	67.4
Louisiana	1,843,599	18.8	7.2	36.3	37.6	1,823,049	30.1	3.1	66.7
Maine	363,313	23.6	9.6	41.4	25.4	357,484	29.6	7.0	63.4
Maryland	2,073,129	19.9	26.9	32.6	20.7	1,993,934	31.5	3.7	64.8
Massachusetts	1,336,925	28.2	10.0	40.7	21.1	1,309,661	32.7	5.4	61.9
Michigan	5,176,116	22.4	11.2	26.7	39.7	4,803,913	26.9	5.8	67.3
Minnesota	2,243,570	14.8	11.3	31.5	42.4	2,178,656	25.3	4.1	70.6
Mississippi	1,174,153	14.5	11.4	38.3	35.8	1,126,097	27.2	4.7	68.2
Missouri	1,770,792	23.1	5.8	34.6	36.6	1,695,334	32.9	5.3	61.8
Montana	377,380	23.9	16.1	32.2	27.7	365,314	28.6	5.5	65.9
Nebraska	1,070,503	11.9	11.4	33.7	43.0	1,001,943	24.3	2.9	72.8
Nevada	407,405	15.6	12.9	47.2	24.2	416,830	32.6	3.3	64.1
New Hampshire	373,454	38.5	9.9	19.7	31.8	351,865	28.3	8.9	62.8
New Jersey	2,614,053	18.2	7.0	40.9	33.9	2,499,579	30.0	5.0	65.0
New Mexico	1,143,786	8.2	18.9	32.4	40.5	1,115,780	19.6	3.0	77.4
New York	5,763,251	19.3	13.8	39.1	27.8	5,656,477	29.8	5.1	65.1
North Carolina	2,928,337	11.7	13.6	43.6	31.0	2,868,895	32.9	4.7	62.4
North Dakota	389,792	20.0	17.0	32.2	30.8	386,624	32.7	3.3	64.0
Ohio	4,310,230	26.1	8.2	31.3	34.4	4,174,572	34.1	5.0	60.9
Oklahoma	1,156,410	16.3	16.6	43.0	24.2	1,112,499	32.8	4.3	62.9
Oregon	1,430,749	18.3	14.5	22.0	45.3	1,383,363	24.8	2.9	72.3
Pennsylvania	4,555,838	27.5	10.7	23.5	38.4	4,328,026	28.4	4.0	67.6
Rhode Island	296,535	32.5	14.1	32.8	20.6	295,557	29.7	7.4	62.9
South Carolina	1,674,611	17.9	9.0	31.6	41.5	1,625,375	27.9	2.4	69.7
South Dakota	265,453	23.3	12.7	41.0	23.0	261,277	36.2	2.9	60.9
Tennessee	1,836,674	14.8	7.6	40.5	37.1	1,792,365	33.7	2.8	63.4
Texas	7,095,512	14.1	10.8	44.2	30.9	6,671,012	35.9	3.9	60.2
Utah	1,344,293	12.1	13.1	29.4	45.3	1,299,651	22.7	2.3	75.0
Vermont	331,724	42.9	12.0	14.0	31.1	319,249	29.6	6.8	63.6
Virginia	3,249,343	20.2	8.6	22.9	48.3	3,159,144	25.1	4.9	70.0
Washington	2,259,435	16.3	20.4	27.0	36.4	2,189,939	26.3	5.1	68.5
West Virginia	704,694	24.0	10.2	46.8	19.0	688,738	33.9	5.0	61.1
Wisconsin	2,476,426	18.5	13.3	32.2	36.0	2,400,025	26.0	4.8	69.2
Wyoming	208,837	14.2	15.2	41.0	29.6	203,692	31.2	5.8	63.0

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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Table 11.— Percentage distribution of current funds revenues and expenditures of Title IV eligible, degree-granting, public 2-year institutions, by selected categories and state: Fiscal year 1996

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$22,467,245	21.1	5.6	62.5	10.8	$21,619,963	45.2	3.6	51.2
Alabama	353,458	24.7	10.2	56.0	9.2	348,147	45.8	6.1	48.1
Alaska	3,805	15.8	0.0	61.6	22.6	3,479	51.7	1.4	46.9
Arizona	499,826	21.3	6.1	63.7	8.8	471,636	43.2	3.2	53.6
Arkansas	139,477	19.2	6.4	66.4	8.1	134,439	43.9	4.7	51.4
California	4,236,082	8.0	4.4	77.6	10.0	3,918,388	44.8	1.9	53.2
Colorado	290,435	31.0	8.1	49.5	11.4	283,245	44.1	5.8	50.1
Connecticut	186,840	26.5	2.6	67.2	3.7	185,352	43.0	6.0	51.0
Delaware	66,060	19.1	3.4	77.2	0.3	66,120	26.4	1.5	72.1
District of Columbia	6/	6/	6/	6/	6/	6/	6/	6/	6/
Florida	1,137,549	24.5	5.2	59.6	10.7	1,111,385	45.0	2.9	52.1
Georgia	380,520	20.1	4.0	65.3	10.6	377,754	46.6	7.9	45.5
Hawaii	100,719	17.9	6.9	65.3	9.9	117,471	49.7	0.4	49.9
Idaho	63,243	15.3	10.0	61.5	13.2	59,804	40.6	3.7	55.7
Illinois	1,267,601	20.2	5.4	62.0	12.4	1,239,449	40.0	2.2	57.8
Indiana	227,494	21.2	4.6	57.5	16.6	216,115	34.6	4.8	60.6
Iowa	361,736	27.1	6.8	44.6	21.5	351,127	48.8	1.4	49.9
Kansas	306,677	17.1	5.8	63.1	14.0	295,945	42.3	2.8	54.9
Kentucky	141,790	26.2	3.2	60.8	9.8	139,183	47.2	5.1	47.8
Louisiana	154,740	24.9	5.4	61.4	8.3	147,129	54.1	3.8	42.2
Maine	50,417	25.8	6.6	53.0	14.6	50,335	45.2	5.6	49.2
Maryland	475,914	31.0	4.6	54.3	10.1	463,559	45.0	3.1	52.0
Massachusetts	354,723	34.4	5.4	54.0	6.2	337,594	43.9	4.4	51.7
Michigan	871,570	26.6	5.0	57.1	11.3	849,878	42.4	2.7	54.9
Minnesota	542,483	28.3	6.6	53.6	11.5	515,739	40.4	4.3	55.3
Mississippi	326,197	15.6	8.6	63.7	12.2	314,595	51.7	3.8	44.5
Missouri	330,059	22.0	6.3	56.7	15.0	298,816	48.2	2.2	49.6
Montana	37,463	17.8	28.5	39.5	14.1	37,478	37.0	6.0	57.0
Nebraska	146,366	17.0	7.2	63.4	12.4	141,604	43.8	4.2	51.9
Nevada	84,871	21.0	3.1	69.2	6.7	88,688	53.2	1.9	44.9
New Hampshire	39,001	50.5	4.4	41.0	4.1	38,951	45.8	2.7	51.5
New Jersey	575,386	36.3	3.4	52.5	7.7	565,322	41.8	5.0	53.2
New Mexico	225,727	10.5	14.3	63.0	12.1	213,642	38.9	3.7	57.4
New York	1,472,786	33.3	2.4	56.8	7.5	1,447,043	43.6	9.9	46.5
North Carolina	711,712	10.6	3.9	77.0	8.5	669,711	53.5	1.4	45.1
North Dakota	55,336	25.2	17.8	34.4	22.6	53,708	47.5	3.5	49.0
Ohio	718,590	33.2	2.9	52.8	11.2	690,908	41.2	4.6	54.2
Oklahoma	226,302	16.8	6.1	56.1	21.0	217,439	42.2	2.9	55.0
Oregon	460,642	16.6	10.4	57.3	15.7	432,275	43.8	3.1	53.0
Pennsylvania	461,697	34.3	5.6	51.3	8.8	453,321	49.7	3.4	46.9
Rhode Island	57,901	33.0	3.6	52.3	11.1	57,713	48.9	4.0	47.2
South Carolina	285,870	23.5	9.3	56.6	10.6	278,577	45.8	1.4	52.8
South Dakota	31,889	32.0	14.7	45.9	7.4	29,591	45.9	5.1	49.0
Tennessee	274,453	22.6	12.0	58.9	6.5	270,182	50.7	2.3	47.0
Texas	1,684,066	19.4	7.7	61.7	11.2	1,629,903	44.8	2.5	52.7
Utah	145,371	23.3	8.3	50.9	17.5	142,942	39.2	4.1	56.7
Vermont	10,264	67.2	10.6	18.8	3.5	10,208	23.5	9.1	67.3
Virginia	359,932	33.6	6.3	54.8	5.3	356,057	51.3	4.2	44.5
Washington	781,323	22.2	4.7	58.5	14.6	755,135	47.8	7.2	45.0
West Virginia	29,589	27.0	4.9	54.1	14.1	29,858	40.8	2.6	56.6
Wisconsin	631,604	15.3	5.1	68.0	11.7	624,852	60.9	1.0	38.2
Wyoming	89,689	13.9	2.9	69.2	14.1	88,172	41.2	3.2	55.6

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
6/ District of Columbia does not have any Title IV eligible degree-granting public 2-year institutions.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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Table 12.— Percentage distribution of current funds revenues and expenditures of Title IV eligible, degree-granting, private non-profit 4-year institutions, by selected categories and state: Fiscal year 1996

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$71,366,089	41.4	14.2	2.6	41.8	$68,254,409	26.9	11.5	61.6
Alabama	336,030	46.3	10.4	2.7	40.5	317,091	27.1	15.2	57.7
Alaska	17,361	27.3	2.3	—	70.4	15,087	19.7	9.4	70.9
Arizona	83,424	78.2	1.1	0.1	20.6	80,018	37.4	9.6	53.1
Arkansas	147,104	47.0	3.0	1.5	48.5	146,186	27.0	16.7	56.3
California	7,188,433	36.3	28.5	0.6	34.6	6,955,721	21.0	8.7	70.3
Colorado	301,346	67.6	3.6	2.0	26.9	289,635	34.2	15.1	50.7
Connecticut	1,703,706	39.2	12.9	1.9	46.1	1,682,801	34.8	12.9	52.2
Delaware	36,527	75.7	2.7	0.6	21.0	34,192	35.2	8.2	56.6
District of Columbia	2,657,556	33.1	20.7	0.2	46.0	2,540,856	22.3	5.9	71.8
Florida	1,802,127	49.5	17.6	6.8	26.1	1,687,059	30.1	10.4	59.5
Georgia	1,958,583	27.8	12.9	2.0	57.3	1,821,641	22.8	8.8	68.3
Hawaii	122,777	45.5	1.1	0.1	53.3	112,487	30.6	9.0	60.4
Idaho	33,910	54.0	1.9	0.1	44.0	31,701	25.9	20.8	53.4
Illinois	5,036,384	35.9	18.9	2.4	42.8	4,764,475	27.2	10.1	62.6
Indiana	1,213,522	52.3	4.0	2.5	41.2	1,126,928	27.1	19.9	53.0
Iowa	743,102	60.2	3.4	2.7	33.7	717,171	26.4	23.0	50.7
Kansas	184,691	59.7	2.4	2.1	35.8	178,539	28.2	19.1	52.7
Kentucky	351,180	43.3	6.5	2.0	48.2	334,897	24.3	17.9	57.8
Louisiana	648,038	42.8	15.1	1.9	40.3	641,450	28.8	14.6	56.6
Maine	269,040	62.3	3.5	0.4	33.7	260,525	26.6	14.9	58.5
Maryland	1,906,966	22.3	43.2	2.3	32.1	1,860,471	33.2	6.7	60.0
Massachusetts	6,921,432	45.4	16.5	0.5	37.6	6,736,047	26.6	11.6	61.8
Michigan	947,118	64.6	3.1	4.5	27.8	898,626	28.8	18.1	53.1
Minnesota	960,289	55.7	4.3	1.9	38.1	868,587	29.1	17.0	53.9
Mississippi	119,170	54.1	6.2	1.2	38.4	115,585	29.7	18.9	51.5
Missouri	2,061,171	33.2	10.2	0.4	56.3	1,938,175	34.9	9.1	56.0
Montana	55,333	51.6	18.4	0.8	29.2	50,032	25.9	13.1	61.0
Nebraska	346,470	49.3	4.1	0.9	45.7	333,848	42.8	13.1	44.1
Nevada	5,157	65.9	1.1	0.0	33.0	5,046	25.4	8.0	66.7
New Hampshire	534,427	49.0	9.4	1.3	40.3	515,609	25.3	14.7	60.0
New Jersey	1,297,111	43.9	16.4	5.0	34.6	1,261,862	22.9	14.3	62.8
New Mexico	37,420	59.2	5.8	3.7	31.3	35,037	31.5	17.5	51.0
New York	11,378,798	42.3	11.1	5.2	41.3	10,753,888	29.4	11.0	59.7
North Carolina	2,577,108	24.8	11.5	2.2	61.6	2,422,091	25.4	9.0	65.6
North Dakota	42,559	51.1	12.0	0.7	36.2	37,390	24.0	30.3	45.7
Ohio	2,043,872	56.2	9.5	2.9	31.5	1,950,130	26.5	19.1	54.4
Oklahoma	299,237	53.5	3.7	0.5	42.2	303,179	25.7	17.2	57.1
Oregon	412,586	65.8	6.0	0.8	27.5	396,204	30.3	18.3	51.5
Pennsylvania	6,300,166	40.7	9.4	3.6	46.3	6,220,787	24.0	10.9	65.0
Rhode Island	744,451	60.2	8.1	0.2	31.4	706,781	30.7	12.9	56.3
South Carolina	358,630	53.7	6.8	3.6	36.0	338,920	25.3	19.3	55.4
South Dakota	59,556	61.8	4.6	0.3	33.3	58,819	29.3	18.0	52.7
Tennessee	1,583,867	29.6	10.8	1.0	58.6	1,495,464	21.5	9.2	69.3
Texas	2,089,646	38.9	9.0	5.9	46.1	1,985,637	29.7	10.6	59.7
Utah	586,342	20.5	1.7	0.2	77.6	511,376	35.1	3.7	61.1
Vermont	297,442	65.7	4.6	3.1	26.7	295,461	27.9	15.8	56.3
Virginia	940,834	47.6	4.4	2.8	45.2	854,247	29.2	16.2	54.7
Washington	545,332	71.6	2.2	0.1	26.1	517,784	31.2	16.6	52.2
West Virginia	178,608	51.8	15.1	0.5	32.5	168,229	20.9	22.0	57.1
Wisconsin	900,148	49.0	7.2	1.6	42.1	880,638	23.3	14.6	62.1
Wyoming	6/	6/	6/	6/	6/	6/	6/	6/	6/

— Less than 0.05 percent

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts from state and local governments.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.

6/ Wyoming does not have any Title IV eligible degree-granting private nonprofit 4-year institutions.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 13.— Percentage distribution of current funds revenues and expenditures of Title IV eligible, degree-granting, private for-profit institutions, by selected categories and state: Fiscal year 1996

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$2,322,745	83.8	3.4	5.1	7.6	$1,986,190	27.6	9.6	62.8
Alabama	11,147	97.6	0.4	—	2.0	7,817	39.3	1.3	59.4
Alaska	2,519	96.9	0.0	0.0	3.1	2,527	32.2	1.6	66.2
Arizona	118,931	86.5	6.1	1.1	6.3	85,080	33.3	2.0	64.7
Arkansas	6/	6/	6/	6/	6/	6/	6/	6/	6/
California	419,807	89.2	3.1	1.7	6.1	352,801	30.6	5.5	63.9
Colorado	101,481	87.6	5.6	1.4	5.4	88,691	29.8	8.8	62.4
Connecticut	7,431	79.8	2.4	9.8	8.0	7,518	24.7	9.4	66.0
Delaware	6/	6/	6/	6/	6/	6/	6/	6/	6/
District of Columbia	39,000	94.7	0.0	0.0	5.3	35,375	18.7	3.1	78.2
Florida	157,271	85.3	8.3	0.5	5.9	139,220	24.9	6.9	68.3
Georgia	80,053	79.7	4.7	5.5	10.0	71,570	22.2	13.2	64.6
Hawaii	5,129	81.6	0.8	0.0	17.6	4,945	31.6	1.6	66.9
Idaho	3,739	93.5	0.0	0.0	6.5	3,020	39.4	0.0	60.6
Illinois	100,009	88.1	2.5	0.8	8.6	81,721	29.2	3.4	67.4
Indiana	46,908	90.2	0.3	0.4	9.1	35,077	31.1	2.2	66.8
Iowa	14,049	79.2	3.7	8.1	9.1	12,951	23.0	13.3	63.7
Kansas	3,328	90.4	1.6	5.9	2.1	3,114	27.5	0.0	72.5
Kentucky	32,045	91.0	0.2	0.6	8.1	28,451	28.7	2.9	68.4
Louisiana	11,762	71.1	7.5	0.1	21.3	9,197	26.7	11.9	61.4
Maine	7,122	80.5	2.7	7.1	9.7	7,385	28.0	11.5	60.4
Maryland	2,341	100.0	0.0	0.0	0.0	1,504	57.0	0.0	43.0
Massachusetts	12,905	85.2	0.5	0.7	13.6	10,474	32.2	2.3	65.5
Michigan	4,511	95.6	0.0	0.0	4.4	4,441	41.9	0.0	58.1
Minnesota	61,543	84.9	2.7	9.6	2.7	54,069	34.7	14.4	50.9
Mississippi	6/	6/	6/	6/	6/	6/	6/	6/	6/
Missouri	59,321	91.0	1.0	1.0	7.0	51,796	28.2	1.9	69.9
Montana	1,900	95.4	0.0	0.0	4.6	1,855	21.6	7.1	71.3
Nebraska	5,132	94.9	0.0	3.8	1.3	4,525	50.4	4.6	45.0
Nevada	8,703	94.2	1.0	0.2	4.6	8,082	30.5	6.9	62.6
New Hampshire	17,527	72.7	4.0	1.3	22.0	15,506	22.4	5.9	71.8
New Jersey	45,979	76.9	3.0	10.9	9.2	41,393	20.8	15.8	63.3
New Mexico	17,964	92.2	0.7	0.6	6.5	13,507	26.3	1.1	72.6
New York	263,276	72.3	1.5	21.1	5.0	248,836	21.7	24.1	54.3
North Carolina	2,184	85.7	3.4	1.0	9.9	2,201	30.6	4.3	65.1
North Dakota	3,245	100.0	0.0	0.0	0.0	3,179	26.2	0.0	73.8
Ohio	95,348	80.6	4.3	4.5	10.6	82,658	30.4	6.9	62.7
Oklahoma	13,604	73.9	0.0	0.0	26.1	15,024	45.8	0.0	54.2
Oregon	9,228	94.1	1.5	0.0	4.4	7,733	32.2	2.7	65.1
Pennsylvania	234,336	75.7	3.3	11.4	9.7	195,026	25.4	19.1	55.5
Rhode Island	6/	6/	6/	6/	6/	6/	6/	6/	6/
South Carolina	9,989	89.2	6.9	0.0	3.9	10,229	16.6	0.0	83.4
South Dakota	12,948	80.6	3.4	0.1	15.9	14,229	20.4	11.2	68.3
Tennessee	21,659	79.6	12.7	1.9	5.8	18,436	30.6	10.9	58.4
Texas	97,668	89.5	1.8	—	8.7	82,664	30.6	3.3	66.1
Utah	26,334	91.5	3.2	0.2	5.1	18,214	25.0	3.3	71.7
Vermont	14,462	58.4	0.0	0.0	41.6	3,892	39.5	4.7	55.7
Virginia	50,118	86.9	5.1	1.9	6.0	41,376	29.5	7.9	62.6
Washington	30,733	87.9	1.6	1.0	9.5	24,802	25.1	5.9	69.0
West Virginia	12,830	86.4	6.5	0.5	6.6	10,938	43.2	2.5	54.3
Wisconsin	11,672	92.4	1.1	0.3	6.1	10,096	22.5	1.8	75.7
Wyoming	13,555	79.4	2.0	0.0	18.6	13,044	15.9	3.8	80.3

— Less than 0.05 percent

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts from state and local governments.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.

6/ Arkansas, Delaware, Mississippi, and Rhode Island do not have any Title IV eligible degree-granting private for-profit institutions.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table 14.— Total current funds revenues and expenditures of accredited institutions for fiscal year 1995 and Title IV eligible, degree-granting institutions for fiscal year 1996 in current dollars, by state

State	Revenues in thousands				Expenditures in thousands			
	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/
50 states and D.C.	$189,120,570	$197,973,236	4.68	0.30	$182,968,610	$190,476,163	4.10	0.27
Alabama	3,120,468	3,204,482	2.69	0.15	2,958,406	3,045,170	2.93	0.02
Alaska	367,284	377,095	2.67	-0.18	356,408	370,425	3.93	-0.21
Arizona	2,083,810	2,331,052	11.86	5.64	1,985,153	2,198,161	10.73	4.49
Arkansas	1,255,123	1,389,148	10.68	2.29	1,211,426	1,329,954	9.78	2.26
California	21,732,186	22,549,732	3.76	0.80	20,863,000	21,799,355	4.49	0.75
Colorado	2,595,725	2,821,720	8.71	0.53	2,521,707	2,743,619	8.80	0.42
Connecticut	2,802,543	2,953,192	5.38	0.03	2,790,668	2,922,867	4.74	0.04
Delaware	532,222	542,204	1.88	0.00	502,080	525,789	4.72	0.00
District of Columbia	2,785,573	2,809,305	0.85	0.11	2,641,467	2,687,014	1.72	0.11
Florida	5,370,149	5,746,849	7.01	0.75	5,222,430	5,550,396	6.28	0.68
Georgia	4,669,631	4,942,445	5.84	-2.37	4,527,066	4,752,342	4.98	-2.39
Hawaii	756,909	690,079	-8.83	0.35	753,898	753,579	-0.04	0.31
Idaho	600,710	666,570	10.96	1.38	571,744	614,957	7.56	1.46
Illinois	9,556,668	9,710,846	1.61	-0.88	9,396,560	9,373,744	-0.24	-0.89
Indiana	4,208,421	4,122,807	-2.03	0.52	4,040,786	3,950,212	-2.24	0.49
Iowa	2,825,664	2,997,687	6.09	0.43	2,752,690	2,903,046	5.46	0.47
Kansas	1,773,217	1,866,147	5.24	0.83	1,770,163	1,818,735	2.74	0.77
Kentucky	2,140,650	2,266,777	5.89	0.06	2,012,000	2,145,812	6.65	0.01
Louisiana	2,594,795	2,665,476	2.72	2.76	2,533,954	2,626,966	3.67	2.61
Maine	659,247	691,286	4.86	0.49	641,301	677,124	5.59	0.57
Maryland	4,215,706	4,469,431	6.02	0.00	4,106,305	4,329,446	5.43	0.00
Massachusetts	8,165,627	8,678,187	6.28	0.22	7,973,635	8,443,824	5.90	0.21
Michigan	6,686,146	7,010,227	4.85	0.10	6,251,727	6,567,453	5.05	0.08
Minnesota	3,558,038	3,826,517	7.55	1.07	3,483,852	3,634,408	4.32	1.06
Mississippi	1,571,106	1,628,420	3.65	-0.05	1,488,741	1,565,599	5.16	-0.16
Missouri	3,998,763	4,250,780	6.30	0.61	3,734,201	4,008,936	7.36	0.60
Montana	438,398	480,672	9.64	0.95	426,961	462,617	8.35	0.89
Nebraska	1,453,813	1,569,492	7.96	0.14	1,396,632	1,482,836	6.17	0.12
Nevada	492,959	506,947	2.84	0.85	456,094	519,581	13.92	0.94
New Hampshire	912,258	966,569	5.95	-0.21	878,781	924,324	5.18	-0.11
New Jersey	4,372,092	4,532,700	3.67	-0.03	4,234,720	4,368,381	3.16	-0.02
New Mexico	1,363,775	1,428,887	4.77	1.49	1,321,071	1,381,143	4.55	1.56
New York	18,229,875	18,958,738	4.00	0.02	17,945,119	18,189,101	1.36	0.07
North Carolina	5,984,337	6,234,324	4.18	-0.03	5,736,166	5,977,241	4.20	-0.02
North Dakota	505,810	499,430	-1.26	0.64	494,080	488,773	-1.07	0.64
Ohio	7,016,352	7,185,199	2.41	0.46	6,856,454	6,917,081	0.88	0.42
Oklahoma	1,619,242	1,703,797	5.22	—	1,561,277	1,656,486	6.10	0.01
Oregon	2,191,029	2,313,205	5.58	0.70	2,121,873	2,219,576	4.60	0.69
Pennsylvania	11,081,716	11,619,129	4.85	-0.58	10,753,383	11,261,060	4.72	-0.41
Rhode Island	1,039,371	1,098,888	5.73	0.00	1,012,358	1,060,051	4.71	0.00
South Carolina	2,335,526	2,337,547	0.09	0.00	2,150,909	2,261,207	5.13	0.00
South Dakota	329,386	371,077	12.66	9.42	322,309	365,085	13.27	8.97
Tennessee	3,545,476	3,722,258	4.99	-0.16	3,453,161	3,582,234	3.74	-0.17
Texas	10,127,690	10,974,963	8.37	0.20	9,773,408	10,377,360	6.18	0.18
Utah	1,970,243	2,106,120	6.90	0.36	1,846,316	1,975,876	7.02	0.33
Vermont	623,906	667,869	7.05	2.54	604,678	639,878	5.82	0.85
Virginia	4,395,858	4,606,784	4.80	0.26	4,289,126	4,415,688	2.95	0.13
Washington	3,416,879	3,621,817	6.00	1.26	3,320,950	3,492,612	5.17	1.28
West Virginia	883,545	925,722	4.77	0.86	847,589	897,763	5.92	0.81
Wisconsin	3,859,473	4,020,558	4.17	0.07	3,768,350	3,916,369	3.93	0.07
Wyoming	305,181	312,080	2.26	0.00	305,475	304,908	-0.19	0.00

— Percent change within +/- 0.005 percent.

1/ The portion of the total percent change that can be attributed to the change from a higher education universe as defined by accreditation status to a higher education universe as defined by degree-granting status and Title IV eligibility.

NOTE: Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 and 1995-96 "Finance" surveys.

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Table 15.— Total current funds revenues and expenditures of accredited, public 4-year institutions for fiscal year 1995 and Title IV eligible, degree-granting, public 4-year institutions for fiscal year 1996 in current dollars, by state

State	Revenues in thousands				Expenditures in thousands			
	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/
50 states and D.C.	$97,963,262	$101,033,907	3.13	—	$94,894,862	$97,904,538	3.17	—
Alabama	2,461,464	2,498,943	1.52	0.00	2,318,955	2,367,495	2.09	0.00
Alaska	341,394	353,410	3.52	0.00	333,187	349,332	4.85	0.00
Arizona	1,477,545	1,547,064	4.71	0.00	1,424,965	1,504,534	5.58	0.00
Arkansas	1,013,622	1,100,094	8.53	0.00	976,172	1,046,644	7.22	0.00
California	10,757,183	10,616,300	-1.31	0.00	10,357,446	10,495,488	1.33	0.00
Colorado	1,967,726	2,124,963	7.99	0.00	1,919,486	2,078,723	8.30	0.00
Connecticut	1,054,300	1,039,798	-1.38	-0.13	1,040,408	1,031,366	-0.87	-0.13
Delaware	429,250	439,618	2.42	0.00	405,856	425,477	4.83	0.00
District of Columbia	111,943	112,748	0.72	4.15	107,524	110,783	3.03	4.13
Florida	2,476,941	2,639,609	6.57	—	2,441,933	2,603,599	6.62	0.01
Georgia	2,305,383	2,498,298	8.37	0.00	2,273,655	2,457,751	8.10	0.00
Hawaii	534,734	460,042	-13.97	0.00	536,588	517,499	-3.56	0.00
Idaho	441,831	482,523	9.21	0.00	424,235	450,797	6.26	0.00
Illinois	3,160,325	3,275,266	3.64	0.00	3,136,469	3,258,693	3.90	0.00
Indiana	2,859,335	2,629,561	-8.04	0.00	2,757,354	2,566,912	-6.91	0.00
Iowa	1,762,207	1,869,377	6.08	0.00	1,711,451	1,812,409	5.90	0.00
Kansas	1,297,701	1,360,698	4.85	0.00	1,318,001	1,330,358	0.94	0.00
Kentucky	1,640,463	1,739,274	6.02	0.00	1,529,182	1,640,762	7.30	0.00
Louisiana	1,878,896	1,843,599	-1.88	0.00	1,825,857	1,823,049	-0.15	0.00
Maine	355,127	363,313	2.30	0.00	346,643	357,484	3.13	0.00
Maryland	1,930,476	2,073,129	7.39	0.00	1,864,449	1,993,934	6.94	0.00
Massachusetts	1,259,662	1,336,925	6.13	0.00	1,240,444	1,309,661	5.58	0.00
Michigan	4,910,771	5,176,116	5.40	0.00	4,573,732	4,803,913	5.03	0.00
Minnesota	2,138,093	2,243,570	4.93	0.00	2,101,547	2,178,656	3.67	0.00
Mississippi	1,147,073	1,174,153	2.36	0.00	1,072,816	1,126,097	4.97	0.00
Missouri	1,666,292	1,770,792	6.27	0.00	1,550,558	1,695,334	9.34	0.00
Montana	346,924	377,380	8.78	0.00	337,025	365,314	8.39	0.00
Nebraska	987,173	1,070,503	8.44	0.00	941,432	1,001,943	6.43	0.00
Nevada	410,209	407,405	-0.68	0.00	378,931	416,830	10.00	0.00
New Hampshire	352,777	373,454	5.86	0.00	332,712	351,865	5.76	0.00
New Jersey	2,551,014	2,614,053	2.47	0.00	2,440,072	2,499,579	2.44	0.00
New Mexico	1,118,987	1,143,786	2.22	0.00	1,090,991	1,115,780	2.27	0.00
New York	5,794,163	5,763,251	-0.53	0.00	5,820,494	5,656,477	-2.82	0.00
North Carolina	2,824,357	2,928,337	3.68	0.00	2,753,622	2,868,895	4.19	0.00
North Dakota	413,830	389,792	-5.81	0.00	403,568	386,624	-4.20	0.00
Ohio	4,355,967	4,310,230	-1.05	0.00	4,319,986	4,174,572	-3.37	0.00
Oklahoma	1,085,477	1,156,410	6.53	0.00	1,052,402	1,112,499	5.71	0.00
Oregon	1,384,302	1,430,749	3.36	0.00	1,347,014	1,383,363	2.70	0.00
Pennsylvania	4,235,047	4,555,838	7.57	0.00	4,067,229	4,328,026	6.41	0.00
Rhode Island	286,837	296,535	3.38	0.00	287,752	295,557	2.71	0.00
South Carolina	1,727,310	1,674,611	-3.05	0.00	1,550,768	1,625,375	4.81	0.00
South Dakota	259,587	265,453	2.26	0.00	251,170	261,277	4.02	0.00
Tennessee	1,782,111	1,836,674	3.06	0.03	1,775,259	1,792,365	0.96	0.03
Texas	6,502,388	7,095,512	9.12	0.00	6,251,932	6,671,012	6.70	0.00
Utah	1,270,556	1,344,293	5.80	0.00	1,228,195	1,299,651	5.82	0.00
Vermont	320,126	331,724	3.62	0.00	306,998	319,249	3.99	0.00
Virginia	3,128,383	3,249,343	3.87	0.00	3,061,998	3,159,144	3.17	0.00
Washington	2,150,328	2,259,435	5.07	0.00	2,105,296	2,189,939	4.02	0.00
West Virginia	665,427	704,694	5.90	0.00	648,054	688,738	6.28	0.00
Wisconsin	2,425,243	2,476,426	2.11	0.00	2,345,180	2,400,025	2.34	0.00
Wyoming	205,007	208,837	1.87	0.00	207,866	203,692	-2.01	0.00

— Percent change within +/- 0.005 percent.

1/ The portion of the total percent change that can be attributed to the change from a higher education universe as defined by accreditation status to a higher education universe as defined by degree-granting status and Title IV eligibility.

NOTE: Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 and 1995-96 "Finance" surveys.

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Table 16.— Total current funds revenues and expenditures of accredited, public 2-year institutions for fiscal year 1995 and Title IV eligible, degree-granting, public 2-year institutions for fiscal year 1996 in current dollars, by state

State	Revenues in thousands				Expenditures in thousands			
	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/
50 states and D.C.	$21,349,231	$22,467,245	5.24	0.56	$20,570,113	$21,619,963	5.10	0.58
Alabama	343,691	353,458	2.84	0.00	329,122	348,147	5.78	0.00
Alaska	3,483	3,805	9.24	0.00	3,397	3,479	2.44	0.00
Arizona	453,978	499,826	10.10	1.96	429,215	471,636	9.88	2.98
Arkansas	100,332	139,477	39.02	28.71	94,495	134,439	42.27	28.96
California	3,923,417	4,236,082	7.97	0.24	3,664,347	3,918,388	6.93	0.26
Colorado	264,279	290,435	9.90	0.00	259,814	283,245	9.02	0.00
Connecticut	142,132	186,840	31.46	0.00	141,648	185,352	30.85	0.00
Delaware	67,446	66,060	-2.05	0.00	63,228	66,120	4.57	0.00
District of Columbia	2/	2/	2/	2/	2/	2/	2/	2/
Florida	1,107,144	1,137,549	2.75	-1.18	1,107,538	1,111,385	0.35	-1.15
Georgia	454,941	380,520	-16.36	-26.69	455,026	377,754	-16.98	-26.00
Hawaii	116,548	100,719	-13.58	0.00	116,715	117,471	0.65	0.00
Idaho	51,087	63,243	23.80	14.86	49,498	59,804	20.82	15.33
Illinois	1,199,811	1,267,601	5.65	0.00	1,156,968	1,239,449	7.13	0.00
Indiana	221,010	227,494	2.93	0.00	209,829	216,115	3.00	0.00
Iowa	344,297	361,736	5.07	0.00	340,180	351,127	3.22	0.00
Kansas	284,871	306,677	7.65	3.98	272,109	295,945	8.76	3.84
Kentucky	138,105	141,790	2.67	0.00	134,556	139,183	3.44	0.00
Louisiana	89,773	154,740	72.37	67.45	83,818	147,129	75.53	69.85
Maine	45,299	50,417	11.30	7.19	44,626	50,335	12.79	8.18
Maryland	455,293	475,914	4.53	0.00	444,493	463,559	4.29	0.00
Massachusetts	326,658	354,723	8.59	2.08	316,781	337,594	6.57	1.89
Michigan	888,111	871,570	-1.86	0.00	822,026	849,878	3.39	0.00
Minnesota	533,473	542,483	1.69	0.81	522,917	515,739	-1.37	0.87
Mississippi	296,090	326,197	10.17	3.91	285,979	314,595	10.01	4.05
Missouri	312,491	330,059	5.62	1.83	286,320	298,816	4.36	2.01
Montana	39,061	37,463	-4.09	0.00	39,593	37,478	-5.34	0.00
Nebraska	137,664	146,366	6.32	0.00	135,238	141,604	4.71	0.00
Nevada	74,067	84,871	14.59	0.00	68,969	88,688	28.59	0.00
New Hampshire	38,842	39,001	0.41	0.00	38,842	38,951	0.28	0.00
New Jersey	555,638	575,386	3.55	0.00	542,462	565,322	4.21	0.00
New Mexico	197,947	225,727	14.03	6.50	187,750	213,642	13.79	7.59
New York	1,462,464	1,472,786	0.71	0.00	1,470,929	1,447,043	-1.62	0.00
North Carolina	697,244	711,712	2.07	0.00	652,593	669,711	2.62	0.00
North Dakota	54,097	55,336	2.29	0.00	53,162	53,708	1.03	0.00
Ohio	662,518	718,590	8.46	1.07	630,809	690,908	9.53	0.98
Oklahoma	215,302	226,302	5.11	0.00	210,600	217,439	3.25	0.00
Oregon	431,729	460,642	6.70	0.00	409,410	432,275	5.58	0.00
Pennsylvania	449,413	461,697	2.73	0.00	439,604	453,321	3.12	0.00
Rhode Island	57,334	57,901	0.99	0.00	56,704	57,713	1.78	0.00
South Carolina	269,893	285,870	5.92	0.00	266,863	278,577	4.39	0.00
South Dakota	1,266	31,889	2419.11	2406.36	1,273	29,591	2224.07	2213.72
Tennessee	271,384	274,453	1.13	0.00	266,912	270,182	1.22	0.00
Texas	1,621,048	1,684,066	3.89	0.26	1,565,501	1,629,903	4.11	0.26
Utah	132,406	145,371	9.79	0.00	125,822	142,942	13.61	0.00
Vermont	9,553	10,264	7.44	0.00	9,457	10,208	7.94	0.00
Virginia	355,308	359,932	1.30	0.00	352,168	356,057	1.10	0.00
Washington	727,058	781,323	7.46	5.04	701,872	755,135	7.59	5.13
West Virginia	27,732	29,589	6.70	3.43	26,610	29,858	12.21	5.64
Wisconsin	608,305	631,604	3.83	0.44	595,854	624,852	4.87	0.45
Wyoming	88,202	89,689	1.69	0.00	86,468	88,172	1.97	0.00

1/ The portion of the total percent change that can be attributed to the change from a higher education universe as defined by accreditation status to a higher education universe as defined by degree-granting status and Title IV eligibility.
2/ District of Columbia does not have any public 2-year institutions.
NOTE: Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 and 1995-96 "Finance" surveys.

Table 17.— Total current funds revenues and expenditures of accredited, private non-profit 4-year institutions for fiscal year 1995 and Title IV eligible, degree-granting, private nonprofit 4-year institutions for fiscal year 1996 in current dollars, by state

State	Revenues in thousands				Expenditures in thousands			
	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/	Accredited 1994-95	Title IV eligible degree-granting 1995-96	Total percent change	% change due to change in universe 1/
50 states and D.C.	$67,465,557	$71,366,089	5.78	-0.25	$65,403,284	$68,254,409	4.36	-0.26
Alabama	307,500	336,030	9.28	-1.25	302,163	317,091	4.94	-1.67
Alaska	18,834	17,361	-7.82	-3.46	15,935	15,087	-5.32	-4.64
Arizona	79,274	83,424	5.23	-0.02	73,978	80,018	8.17	1.18
Arkansas	137,050	147,104	7.34	0.00	138,728	146,186	5.38	0.00
California	6,773,959	7,188,433	6.12	-0.18	6,594,431	6,955,721	5.48	-0.18
Colorado	296,435	301,346	1.66	-5.12	281,473	289,635	2.90	-5.87
Connecticut	1,586,379	1,703,706	7.40	0.00	1,588,308	1,682,801	5.95	0.00
Delaware	35,525	36,527	2.82	0.00	32,995	34,192	3.63	0.00
District of Columbia	2,639,022	2,657,556	0.70	-0.06	2,502,088	2,540,856	1.55	-0.06
Florida	1,668,197	1,802,127	8.03	0.07	1,566,656	1,687,059	7.69	0.07
Georgia	1,823,592	1,958,583	7.40	0.41	1,715,189	1,821,641	6.21	0.43
Hawaii	104,985	122,777	16.95	0.00	100,046	112,487	12.44	0.00
Idaho	31,470	33,910	7.75	0.00	31,267	31,701	1.39	0.00
Illinois	5,083,621	5,036,384	-0.93	-1.90	5,008,016	4,764,475	-4.86	-1.87
Indiana	1,095,517	1,213,522	10.77	0.00	1,052,532	1,126,928	7.07	0.00
Iowa	707,841	743,102	4.98	0.10	690,496	717,171	3.86	0.22
Kansas	180,295	184,691	2.44	0.00	169,702	178,539	5.21	0.00
Kentucky	327,601	351,180	7.20	-0.74	315,936	334,897	6.00	-0.84
Louisiana	616,833	648,038	5.06	0.00	615,133	641,450	4.28	0.00
Maine	250,744	269,040	7.30	0.00	241,716	260,525	7.78	0.00
Maryland	1,815,881	1,906,966	5.02	0.00	1,784,962	1,860,471	4.23	0.00
Massachusetts	6,522,874	6,921,432	6.11	0.12	6,361,335	6,736,047	5.89	0.12
Michigan	867,960	947,118	9.12	0.37	836,155	898,626	7.47	0.36
Minnesota	839,004	960,289	14.46	-0.28	817,892	868,587	6.20	-0.29
Mississippi	119,199	119,170	-0.02	-10.36	119,515	115,585	-3.29	-11.63
Missouri	1,952,784	2,061,171	5.55	0.14	1,836,488	1,938,175	5.54	0.17
Montana	48,347	55,333	14.45	0.00	46,504	50,032	7.59	0.00
Nebraska	325,653	346,470	6.39	—	316,684	333,848	5.42	0.04
Nevada	5,123	5,157	0.67	0.00	4,443	5,046	13.57	0.00
New Hampshire	502,844	534,427	6.28	-0.39	491,473	515,609	4.91	-0.20
New Jersey	1,225,814	1,297,111	5.82	0.00	1,214,288	1,261,862	3.92	0.00
New Mexico	35,177	37,420	6.38	1.30	33,350	35,037	5.06	1.06
New York	10,645,875	11,378,798	6.88	-0.18	10,352,943	10,753,888	3.87	-0.12
North Carolina	2,441,119	2,577,108	5.57	-0.12	2,308,661	2,422,091	4.91	-0.11
North Dakota	32,729	42,559	30.04	0.00	32,538	37,390	14.91	0.00
Ohio	1,909,275	2,043,872	7.05	-0.10	1,828,516	1,950,130	6.65	-0.10
Oklahoma	294,001	299,237	1.78	0.50	275,698	303,179	9.97	0.55
Oregon	367,150	412,586	12.38	3.21	359,579	396,204	10.19	3.06
Pennsylvania	6,083,033	6,300,166	3.57	-0.10	5,967,766	6,220,787	4.24	-0.22
Rhode Island	670,867	744,451	10.97	0.00	647,534	706,781	9.15	0.00
South Carolina	321,249	358,630	11.64	0.00	316,891	338,920	6.95	0.00
South Dakota	56,440	59,556	5.52	0.00	56,683	58,819	3.77	0.00
Tennessee	1,472,607	1,583,867	7.56	-0.74	1,393,620	1,495,464	7.31	-0.75
Texas	1,933,717	2,089,646	8.06	-0.61	1,893,409	1,985,637	4.87	-0.59
Utah	546,591	586,342	7.27	0.00	477,515	511,376	7.09	0.00
Vermont	284,753	297,442	4.46	0.00	278,811	295,461	5.97	0.00
Virginia	871,997	940,834	7.89	-0.76	836,458	854,247	2.13	-0.66
Washington	512,396	545,332	6.43	0.00	492,351	517,784	5.17	0.00
West Virginia	183,014	178,608	-2.41	0.00	167,111	168,229	0.67	0.00
Wisconsin	813,409	900,148	10.66	0.00	817,303	880,638	7.75	0.00
Wyoming	2/	2/	2/	2/	2/	2/	2/	2/

— Percent change within +/- 0.005 percent.

1/ The portion of the total percent change that can be attributed to the change from a higher education universe as defined by accreditation status to a higher education universe as defined by degree-granting status and Title IV eligibility.

2/ Wyoming does not have any private nonprofit 4-year institutions.

Note: Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 and 1995-96 "Finance" surveys.

Table 18.— Scholarship and fellowship expenditures of Title IV eligible, degree-granting institutions, by control and level of institution, and by source: Fiscal year 1996 1/

Source	Amounts in thousands			Percentage distribution		
	Total	4-year	2-year	Total	4-year	2-year
All institutions						
Total scholarships and fellowships...	$17,793,895	$14,892,403	$2,901,492	100.0	100.0	100.0
Federal government	5,822,223	3,711,519	2,110,704	32.7	24.9	72.7
Pell Grants	4,598,793	2,692,395	1,906,398	25.8	18.1	65.7
Other federal	1,223,430	1,019,124	204,306	6.9	6.8	7.0
State government	2,517,051	2,026,013	491,038	14.1	13.6	16.9
Local government	55,071	24,355	30,716	0.3	0.2	1.1
Private	1,142,892	1,078,548	64,344	6.4	7.2	2.2
Institutional	8,256,658	8,051,967	204,691	46.4	54.1	7.1
Public institutions						
Total scholarships and fellowships...	$8,688,348	$6,210,763	$2,477,585	100.0	100.0	100.0
Federal government	4,287,454	2,433,191	1,854,263	49.3	39.2	74.8
Pell Grants	3,603,696	1,906,294	1,697,402	41.5	30.7	68.5
Other federal	683,759	526,897	156,862	7.9	8.5	6.3
State government	1,798,586	1,408,463	390,123	20.7	22.7	15.7
Local government	11,730	5,051	6,679	0.1	0.1	0.3
Private	667,219	607,323	59,895	7.7	9.8	2.4
Institutional	1,923,360	1,756,735	166,625	22.1	28.3	6.7
Private non-profit institutions						
Total scholarships and fellowships...	$8,725,705	$8,583,401	$142,304	100.0	100.0	100.0
Federal government	1,298,705	1,221,328	77,378	14.9	14.2	54.4
Pell Grants	806,692	739,808	66,885	9.2	8.6	47.0
Other federal	492,013	481,520	10,493	5.6	5.6	7.4
State government	615,839	593,634	22,205	7.1	6.9	15.6
Local government	2,189	1,982	207	—	—	0.1
Private	475,673	471,225	4,448	5.5	5.5	3.1
Institutional	6,333,298	6,295,232	38,066	72.6	73.3	26.7
Private for-profit institutions						
Total scholarships and fellowships...	$379,841	$98,239	$281,603	100.0	100.0	100.0
Federal government	236,063	57,000	179,063	62.1	58.0	63.6
Pell Grants	188,405	46,293	142,112	49.6	47.1	50.5
Other federal	47,658	10,707	36,951	12.5	10.9	13.1
State and local government	102,627	23,917	78,710	27.0	24.3	28.0
Private and institutional	41,152	17,322	23,830	10.8	17.6	8.5

— Less than 0.05 percent.
1/ 50 states and the District of Columbia.
NOTES: Total scholarships and fellowships will differ from those reported in other tables because Pell Grants are included. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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Table 19.— Amount of total expenditures and amount and percentage of expenditures for salaries and wages 1/ of Title IV eligible, degree-granting institutions, by control and level of institution, and by purpose: Fiscal year 1996 2/

Purpose	All institutions			4-year institutions			2-year institutions		
	Amount of total expenditures	Salaries and wages		Amount of total expenditures	Salaries and wages		Amount of total expenditures	Salaries and wages	
		Amount	Percent		Amount	Percent		Amount	Percent
	Amounts in thousands								
All institutions									
Total	$135,849,627	$77,738,161	57.2	$114,951,748	$65,024,055	56.6	$20,897,878	$12,714,106	60.8
Instruction	57,810,033	39,751,470	68.8	47,498,193	32,290,857	68.0	10,311,841	7,460,613	72.3
Research	17,517,887	8,660,136	49.4	17,492,993	8,646,090	49.4	24,894	14,046	56.4
Public service	7,007,413	3,652,987	52.1	6,526,116	3,423,576	52.5	481,297	229,411	47.7
Academic support	13,297,063	6,913,810	52.0	11,480,390	5,827,815	50.8	1,816,673	1,085,995	59.8
Student services	9,630,576	5,239,744	54.4	7,183,835	3,726,957	51.9	2,446,741	1,512,787	61.8
Institutional support	18,255,769	9,164,466	50.2	14,739,277	7,525,111	51.1	3,516,492	1,639,355	46.6
Operation and maintenance of plant	12,330,885	4,355,549	35.3	10,030,945	3,583,648	35.7	2,299,940	771,901	33.6
Public institutions									
Total	$89,580,511	$53,022,036	59.2	$70,242,535	$41,122,301	58.5	$19,337,977	$11,899,735	61.5
Instruction	38,653,245	27,211,931	70.4	28,891,090	20,153,321	69.8	9,762,155	7,058,610	72.3
Research	12,076,357	6,193,604	51.3	12,052,777	6,180,354	51.3	23,580	13,250	56.2
Public service	5,321,014	2,682,787	50.4	4,844,673	2,455,883	50.7	476,341	226,905	47.6
Academic support	9,004,113	4,831,971	53.7	7,306,598	3,811,138	52.2	1,697,515	1,020,833	60.1
Student services	5,810,403	3,342,323	57.5	3,636,433	1,981,489	54.5	2,173,970	1,360,834	62.6
Institutional support	10,710,279	5,775,345	53.9	7,585,379	4,287,276	56.5	3,124,900	1,488,068	47.6
Operation and maintenance of plant	8,005,101	2,984,076	37.3	5,925,585	2,252,840	38.0	2,079,516	731,236	35.2
Private non-profit institutions									
Total	$44,574,728	$23,884,639	53.6	$43,998,344	$23,568,819	53.6	$576,385	$315,820	54.8
Instruction	18,609,143	12,139,895	65.2	18,379,436	11,972,281	65.1	229,707	167,614	73.0
Research	5,440,937	2,466,276	45.3	5,440,204	2,465,728	45.3	733	549	74.9
Public service	1,684,283	969,102	57.5	1,680,999	967,629	57.6	3,284	1,473	44.9
Academic support	4,165,612	2,009,056	48.2	4,117,698	1,988,001	48.3	47,914	21,056	43.9
Student services	3,528,375	1,738,218	49.3	3,438,301	1,685,976	49.0	90,074	52,242	58.0
Institutional support	7,071,451	3,222,550	45.6	6,945,096	3,165,743	45.6	126,355	56,807	45.0
Operation and maintenance of plant	4,074,928	1,339,541	32.9	3,996,609	1,323,460	33.1	78,319	16,081	20.5
Private for-profit institutions									
Total	$1,694,387	$831,486	49.1	$710,869	$332,935	46.8	$983,517	$490,551	50.7
Instruction	547,645	399,644	73.0	227,667	165,255	72.6	319,979	234,389	73.3
Research	593	256	43.1	12	9	76.3	582	247	42.4
Public service	2,116	1,098	51.9	443	64	14.4	1,673	1,034	61.8
Academic support	127,338	72,782	57.2	56,094	28,676	51.1	71,244	44,106	61.9
Student services	291,798	159,203	54.6	109,101	59,492	54.5	182,697	99,710	54.6
Institutional support	474,039	166,571	35.1	208,802	72,092	34.5	265,237	94,480	35.6
Operation and maintenance of plant	250,856	31,931	12.7	108,751	7,347	6.8	142,106	24,584	17.3

1/ Employee fringe benefits are excluded from salaries and wages.
2/ 50 states and the District of Columbia.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Glossary[5]

Accredited institutions. An institution that is accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. This definition was used to identify higher education institutions prior to fiscal year 1995-96.

Academic support expenditures. Expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Includes expenditures for libraries, museums, galleries, audiovisual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Also includes expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. [Note: This definition is an operational definition used in all editions of State Higher Education Profiles (SHEP) and may not be consistent with the terms used in the 1987 IPEDS glossary.]

Auxiliary enterprise expenditures. Costs incurred for goods and services used to operate those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Auxiliary enterprise revenues. Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Control of institution. Includes public, private non-profit, and private for-profit institutions.

Current funds expenditures. The costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes.

Current funds revenues. Includes all unrestricted revenues earned during the reporting period as well as restricted revenues to the extent that such funds were expended for current operating purposes. They do not include restricted current funds received but not expended because these revenues have not been earned.

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[5]SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System Glossary 1987.

Degree-granting institution. An institution that offers an associate's, bachelor's, master's, doctor's, or first-professional degree.

Educational and general (E&G) expenditures. Educational and general expenditures include current fund expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and educational and general mandatory transfers. Educational and general expenditures exclude expenditures for auxiliary enterprises, hospitals, and independent operations. Pell Grants are excluded.

Educational and general (E&G) revenues. Consists of current fund revenues from federal, state, and local appropriations; tuition income; government grants and contracts; private gifts, grants, and endowment income; sales and services of educational activities; and other revenues. Excluded from E&G revenues are income from sales and services of auxiliary enterprises, sales and services of hospitals, independent operations, and revenues for capital purposes. E&G funds include only those funds intended for operating purposes. Pell Grants are excluded.

Endowment income (revenues). Includes the unrestricted income of endowment and similar funds; restricted income of endowment and similar funds to the extent expended for current operating purposes; and income from funds held in trust by others under irrevocable trusts. Does not include capital gains or losses. Such gains when spent for current operations are treated as transfers, not revenues.

Federal appropriations (revenues). Includes dollars appropriated or made available by the federal government to public or private degree-granting institutions for current operating expenses and not for specific projects or programs. An example is federal land-grant appropriations. Federal appropriations received through state channels are included in the total for federal appropriations. Federal grants and contracts are excluded.

Federal grants and contracts (revenues). Includes revenues from federal agencies that are for specific research projects or other types of programs such as administrative allowances for student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered. Pell Grants awarded to students are excluded, although the administration allowance for Pell Grants is included.

Four-year-and-above institution. Any institution whose highest degree awarded in the fiscal year for which data are being reported was a baccalaureate degree or higher.

Institutional support (expenditures). Expenditures for the day-to-day operational support of the institution. Includes expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. Excludes expenditures for physical plant operations.

Instruction (expenditures). Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. Includes expenditures for credit and noncredit activities. Excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). This category also includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Level of institution. A classification of an institution based on the highest degree certificate or diploma awarded during the fiscal year for which data are being reported.

Libraries (expenditures). Expenditures for all print material, microfilm, microfiche, audiovisual materials such as records and films, and computer software. Excludes expenditures for hardware of any kind (e.g., computer terminals, microfiche readers, record players, and projectors).

Operation and maintenance of plant (expenditures). Expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Other sources (revenues). Includes sales and services of educational activities and revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. Also includes all items or revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

Pell Grant expenditures. Expenditures for scholarships and fellowships funded by Pell Grants. Pell Grants are a type of federal student financial aid that provides eligible undergraduate students with need-based grants to help them defray the cost of postsecondary education. (Public Law 92-318, as amended, Public Law 94-482, Education Amendments of 1972, Title IV; 20 USC 107a-1976.)

Private gifts, grants, and contracts (revenues). Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.

Private for-profit institution. A postsecondary educational institution that is under private control and whose profits derived from revenues, are subject to taxation.

Private non-profit institution. A postsecondary educational institution that is controlled by an independent governing board and incorporated under Section 501(c)(3) of the Internal Revenue Code.

Private institution. Includes both private for-profit and private non-profit institutions, unless otherwise noted.

Public institution. Includes all postsecondary educational institutions under the control of—or affiliated with—federal, state, local, or state-related agencies.

Public service (expenditures). Funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, and expenditures for community services and cooperative extension services.

Research (expenditures). Funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution.

Restricted educational and general (E&G) revenues. Those funds available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments, or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

Scholarships and fellowships (expenditures). Expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal course work, either for credit or not. Excludes Pell Grants. Includes aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status. Also excludes College work-study program expenses.

> **Institutional**. Expenditures for scholarships and fellowships from revenues generated by the institution such as tuition and fees revenues, endowment income, sales and services of educational activities, and other sources.
>
> **Other federal**. Expenditures for scholarships and fellowships, excluding Pell Grants, received from federal government agencies.
>
> **Private**. Expenditures for scholarships and fellowships received from private sources such as businesses, foundations, individuals, and foreign governments.

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State and local. Expenditures for scholarships and fellowships provided by state and local governments.

State and local appropriations (revenues). Dollars appropriated or made available by state and local governments to public or private postsecondary institutions for current operating expenses and not for specific projects or programs. Grants and contracts are excluded. Charges for room, board, and other services rendered by auxiliary enterprises are not included here.

State and local grants and contracts (revenues). Includes revenues from state and local government agencies, which are for specific research projects or other types of programs such as student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered.

Student services (expenditures). Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).

Tuition and fees (revenues). Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

Two-year institution. Any institution whose highest degree awarded during the fiscal year for which data are being reported was an associate's degree, or a certificate, or diploma in a program of at least 2 but less than 4 years in length.

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Survey Methodology

Introduction

The Finance survey is conducted annually as part of the National Center for Education Statistics' (NCES) Integrated Postsecondary Education Data System (IPEDS). IPEDS collects finance data in order to help fulfill the NCES mandate to report on the financial condition of postsecondary education in the nation. Finance data are also important to monitor changes in postsecondary education finance and to promote research involving institutional financial resources and expenditures.

Financial data collected in this survey include current funds revenues by source, current funds expenditures by function, utilities expenditures, scholarship and fellowship expenditures by source of funds, library acquisition expenditures, indebtedness on physical plant, details of endowment assets, selected fund balances, hospital revenues, and physical plant assets. These data are used for peer and aggregate analysis.

Finance data are also needed for reporting and projecting the revenues and expenditures of a national activity representing a significant component of the GNP.

Overview

The fiscal year 1996 data on financial characteristics of postsecondary institutions are from the Finance and Consolidated surveys that are conducted annually by NCES. These surveys are part of (IPEDS). The financial data in this file represent 6,960 postsecondary institutions and system offices, of which, 6,615 are eligible to participate in Title IV federal financial aid programs in the United States, and the outlying areas. There were 345 institutions that had self-reported eligibility and were found to be ineligible based on the Postsecondary Education Participation System (PEPS) file of March 1997.

Universe of Institutions, Mailout and Followup Procedures, and Response Rates

A major subset of all postsecondary institutions are those institutions that are eligible to participate in Title IV aid. It is this group of institutions that annually receive the finance survey. In past IPEDS surveys, eligible institutions were self-identified and included those institutions accredited at the college level by an agency or association recognized by the Secretary, U.S. Department of Education. [Any other postsecondary institution that has at least one program of 300 or more clock hours (or 8 credits) and was established for at least two years was also included in the subset of eligible institutions. The latter group was based on self-reported responses to items on the Institutional Characteristics survey].

Beginning in 1996, the subset of eligible institutions was validated by matching the IPEDS universe with the PEPS file, which contains the "true" eligibility status of postsecondary institutions. This file is maintained by the Office of Postsecondary Education (OPE). OPE grants eligibility to institutions to participate in Title IV federal financial programs. Using the PEPS file as the source for determining eligibility, 7,120 institutions and system offices were mailed Finance or Consolidated survey forms.

The Finance (F) survey was mailed to 3,908 eligible postsecondary institutions that were either accredited at the collegiate level in the previous academic year or are 4-year eligible institutions that offer a bachelor's, master's, doctor's or first-professional degree. Most 4-year, for-profit institutions were sent a complete (F) survey. All 96 system offices were also mailed the (F) survey regardless of accreditation status or type of degree offered. The Consolidated (CN) survey, that collects a limited amount of financial data, was mailed to the remaining 3,116 institutions, primarily for-profit 2-year institutions, that were Title IV eligible at the time the forms were mailed.

Survey forms were mailed in July 1996. The survey results were collected from November 1996 through June 1997. Followup for survey nonresponse began in December 1996 by telephone and letter. Nonrespondents to the mail survey were asked to provide total current funds revenues and expenditures and revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships). During this time period institutions determined to be out-of-scope were deleted from the universe. These deletions resulted from formal notification by IPEDS state coordinators, the Department of Education eligibility notices, and from followup telephone calls. Included in the deletions were: (1) duplicates of other institutions on the file; (2) institutions that closed or had merged with another institution, and thus were no longer a legitimate institution or branch; (3) institutions that no longer offered postsecondary programs; or (4) schools that did not conform to the IPEDS definition of a postsecondary institution or branch. At the conclusion of this process 6,960 institutions and system offices remained as the 1996 finance universe. The finance universe is also adjusted to reflect institutions that changed from one sector to another subsequent to survey mailout.

Table A1 shows the number of postsecondary institutions in the 50 states, the District of Columbia, and the outlying areas that were mailed a finance survey (or the consolidated form); the final in-scope universe receiving either survey form; the number of in-scope institutions that responded and response rates. The unit response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of in-scope institutions in the final universe. The overall response rate for the 6,960 institutions in the 1996 postsecondary finance universe was 90.5 percent.

Included in the calculation of the 90.5 percent response rate are 30 private non-profit institutions and one for-profit institution that represent a special circumstance. These institutions are among roughly 500 institutions which participated in a pilot study of a new private, non-profit form that was designed to collect financial information which is consistent with changes in accounting and financial reporting standards issued by the Financial Accounting Standards Board

(FASB). Institutions were asked to fill out both the new pilot test form and the finance (F1) form. However, 31 of these 500 institutions were only able to fill out the new pilot test form (having changed their accounting system to accommodate the new accounting model). Since they filled out the new form, they are counted as respondents. However, since they were unable to fill out the old (F1) form, their finance data based on the F1 form were imputed.

Table A1.—Number of postsecondary institutions in the 1996 Finance survey and survey response rates, by survey form and sector of institution: 50 states, District of Columbia and the outlying areas

Survey form and Sector of institution	Mailed	Final universe	Number responded	Response rate
All postsecondary	7,120	6,960	6,300	90.5
Finance form	4,004	3,944	3,554	90.1
Consolidated form	3,116	3,016	2,746	91.0
Central office	96	70	69	98.6
4-year	2,427	2,436	2,199	90.3
Public	630	632	617	97.6
Non-profit	1,656	1,654	1,449	87.6
For-profit	141	150	133	88.7
2-year	2,248	2,498	2,277	91.2
Public	1,242	1,244	1,169	94.0
Non-profit	425	412	360	87.4
For-profit	581	842	748	88.8
Less-than-2-year	2,349	1,956	1,755	89.7
Public	225	202	197	97.5
Non-profit	99	90	86	95.6
For-profit	2,025	1,664	1,472	88.5

NOTE: Survey forms were mailed to all 96 central offices. Of the 96 central offices, 69 returned survey forms. Of the remaining 27 central offices that did not return survey forms, 26 were omitted from the file. It was assumed that they either had no finance data to report, or their finance data had been included with their associated campuses. Ventura County Community College System office was imputed, because they and their associated campuses did not respond to the survey and in the previous year the system office reported data for their campuses. The sector of an institution at the time of mailout may differ from its sector in the final universe because an institution's sector may change due either to a shift in the highest level of offering, or to improper classification by sector in the prior year.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" Survey.

Change in Universe Definition

In 1996, the Education Department discontinued its tradition of distinguishing between institutions that are accredited at the college level from other Title IV eligible postsecondary institutions. Therefore, it is not possible for NCES to maintain an updated subset of institutions accredited at the college level, NCES' traditional definition of higher education institutions.

Therefore, in the 1996 and subsequent IPEDS files, institutions are identified as Title IV eligible and either (1) degree-granting – those that offer either an associate's, bachelor's, master's doctor's or first-professional degree: or (2) non-degree-granting (certificate only) – those institutions that offer only certificates at any level. Institutions offering only post-baccalaureate, post-master's, or first-professional certificates and institutions offering certificates of less-than-4-years are included in this group.

Table A2 provides the number of institutions and survey response rates by eligibility status and degree-granting status by sector of institution. The eligibility status of an institution was updated in March of 1997 and 345 institutions that were sent a finance or consolidated survey had lost eligibility status. On the final file, there are 6,615 eligible institutions or system offices. Of these 4,100 are degree-granting. It is this group of institutions that IPEDS will consider as higher education institutions in subsequent data collection and reporting activities. The number of institutions, and total fiscal year 1996 current funds revenues and expenditures by eligibility and degree-granting status, and by their 1995 accreditation status are provided in table A3.

Table A2. —Number and survey response rates of postsecondary institutions, by Title IV eligibility, and by degree-granting status and sector of institution: 50 states, District of Columbia and the outlying areas, Fiscal year 1996

Degree-granting status and sector of institution	All institutions			Eligible			Not Eligible		
	Final universe	Number responded	Response rate	Final universe	Number responded	Response rate	Final universe	Number responded	Response rate
All institutions	6,960	6,300	90.5	6,615	6,137	92.8	345	163	47.2
Central office	70	69	98.6	70	69	98.6	0	0	*
4-year, public	632	617	97.6	629	615	97.8	3	2	66.7
4-year, non-profit	1,654	1,449	87.6	1,563	1,402	89.7	91	47	51.6
4-year, for-profit	150	133	88.7	145	131	90.3	5	2	40.0
2-year, public	1,244	1,169	94.0	1,234	1,164	94.3	10	5	50.0
2-year, non-profit	412	360	87.4	370	335	90.5	42	25	59.5
2-year, for-profit	842	748	88.8	804	729	90.7	38	19	50.0
Less-than-2-year, public	202	197	97.5	200	195	97.5	2	2	100.0
Less-than-2-year, non-profit	90	86	95.6	87	85	97.7	3	1	33.3
Less-than-2-year, for-profit	1,664	1,472	88.5	1,513	1,412	93.3	151	60	39.7
Degree granting	4,228	3,827	90.5	4,100	3,765	91.8	128	62	48.4
Central office	66	65	98.5	66	65	98.5	0	0	*
4-year, public	628	615	97.9	627	614	97.9	1	1	100.0
4-year, non-profit	1,613	1,414	87.7	1,532	1,375	89.8	81	39	48.1
4-year, for-profit	146	129	88.4	141	127	90.1	5	2	40.0
2-year, public	1,098	1,027	93.5	1,092	1,024	93.8	6	3	50.0
2-year, non-profit	200	176	88.0	185	168	90.8	15	8	53.3
2-year, for-profit	477	401	84.1	457	392	85.8	20	9	45.0
Non-Degree granting	2,732	2,473	90.5	2,515	2,372	94.3	217	101	46.5
Central office	4	4	100.0	4	4	100.0	0	0	*
4-year, public	4	2	50.0	2	1	50.0	2	1	50.0
4-year, non-profit	41	35	85.4	31	27	87.1	10	8	80.0
4-year, for-profit	4	4	100.0	4	4	100.0	0	0	0.0
2-year, public	146	142	97.3	142	140	98.6	4	2	50.0
2-year, non-profit	212	184	86.8	185	167	90.3	27	17	63.0
2-year, for-profit	365	347	95.1	347	337	97.1	18	10	55.6
Less-than-2-year, public	202	197	97.5	200	195	97.5	2	2	100.0
Less-than-2-year, non-profit	90	86	95.6	87	85	97.7	3	1	33.3
Less-than-2-year, for-profit	1,664	1,472	88.5	1,513	1,412	93.3	151	60	39.7

* Not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-1996 "Finance" survey.

Table A3. —Number of postsecondary institutions and current funds revenues and expenditures, by Title IV eligibility and degree granting status, accreditation status, and by sector of institution: 50 states, District of Columbia and the outlying areas ,Fiscal year 1996

Sector of institution	All Postsecondary	Eligible Degree-granting			Not Eligible or not degree-granting			% difference between accredited and eligible degree-granting
		Total	Accredited	Not Accredited	Total	Accredited	Not Accredited	
1	2	3	4	5	6	7	8	9
Number of institutions								
All institutions	6,960	4,100	3,667	433	2,860	126	2,734	7.49
Central Office	70	66	65	1	4	0	4	1.52
4-year, public	632	627	622	5	5	1	4	0.64
4-year, non-profit	1,654	1,532	1,494	38	122	53	69	-0.98
4-year, for-profit	150	141	123	18	9	1	8	12.06
2-year, public	1,244	1,092	1,024	68	152	22	130	4.21
2-year, non-profit	412	185	147	38	227	24	203	7.57
2-year, for-profit	842	457	192	265	385	12	373	55.36
Less-than-2-year, public	202	0	0	0	202	2	200	*
Less-than-2-year, non-profit	90	0	0	0	90	3	87	*
Less-than-2-year, for-profit	1,664	0	0	0	1,664	8	1,656	*
Current funds revenues in thousands								
All institutions	$208,732,182	$204,026,641	$202,741,493	$1,285,148	$4,705,541	$629,381	$4,076,160	0.32
Central Office	4,349,786	4,324,063	4,312,478	11,585	25,723	0	25,723	0.27
4-year, public	101,100,222	101,098,840	101,093,435	5,405	1,381	1,331	50	—
4-year, non-profit	73,213,515	72,562,237	72,475,769	86,468	651,279	261,370	389,909	-0.24
4-year, for-profit	1,030,111	1,015,587	914,373	101,213	14,524	398	14,126	9.93
2-year, public	23,223,201	22,631,154	22,370,728	260,427	592,047	150,231	441,817	0.49
2-year, non-profit	1,504,396	860,175	691,928	168,247	644,221	82,980	561,242	9.91
2-year, for-profit	1,900,621	1,534,586	882,782	651,804	366,035	42,703	323,332	39.69
Less-than-2-year, public	334,653	0	0	0	334,653	0	334,653	*
Less-than-2-year, non-profit	131,626	0	0	0	131,626	3,362	128,263	*
Less-than-2-year, for-profit	1,944,051	0	0	0	1,944,051	87,006	1,857,045	*
Current fund expenditures in thousands								
All institutions	$206,477,895	$201,026,238	$199,868,514	$1,157,724	$5,451,657	$568,238	$4,883,419	0.29
Central Office	4,449,364	4,424,429	4,412,844	11,585	24,935	0	24,935	0.26
4-year, public	100,271,296	100,269,937	100,264,710	5,227	1,359	1,311	48	0.00
4-year, non-profit	71,802,918	71,198,988	71,122,329	76,659	603,930	250,893	353,037	-0.24
4-year, for-profit	862,889	850,574	772,310	78,264	12,315	447	11,869	9.15
2-year, public	22,745,616	22,123,512	21,864,491	259,022	622,103	145,329	476,774	0.51
2-year, non-profit	2,419,849	796,467	652,557	143,910	1,623,382	83,997	1,539,385	7.52
2-year, for-profit	1,703,053	1,362,331	779,274	583,057	340,722	31,076	309,646	40.52
Less-than-2-year, public	364,569	0	0	0	364,569	0	364,569	*
Less-than-2-year, non-profit	113,604	0	0	0	113,604	3,164	110,440	*
Less-than-2-year, for-profit	1,744,737	0	0	0	1,744,737	52,022	1,692,716	*

* Not applicable

— Less than 0.05 percent

NOTE: The percent difference between accredited institutions and degree-granting institutions column (9) was calculated by subtracting column (7) institutions that were accredited in FY 1995 and are not eligible degree-granting in FY 1996 from column (5) institutions that were not accredited in FY 1995, but are eligible degree-granting in FY 1996 and then dividing by column (3) and multiplying by 100.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

The higher education universe as defined by Title IV eligibility and degree-granting status is very similar to the higher education universe defined by accreditation status. Of the 4,100 eligible degree-granting institutions, 3,667 or 89.4 percent were accredited in fiscal year 1995. There are 433 eligible degree-granting institutions that were not accredited in fiscal year 1995. The majority of these new higher education institutions are private for-profit institutions, which include 18 four-year and 265 two-year for-profit institutions. There are 126 accredited institutions that will be excluded from the higher education universe because they either are not eligible for Title IV funding or do not grant degrees. Most of these are 4-year and 2-year non-profit institutions. Also, 11 less-than-2-year accredited institutions are excluded from the new higher education universe.

While the difference between the number of Title IV eligible degree-granting institutions and accredited institutions is small, the differences in the revenues and expenditures is even smaller. The overall net change of 7.5 percent in the number of institutions accounts for only a 0.3 percent change in revenues and expenditures. The largest net changes in revenues and expenditures of about 40 percent occurred in 2-year for-profit institutions. Because the revenues and expenditures in 2-year for-profit institutions are small compared to all other institutions the increase due to these additional institutions has very little effect on the total revenues and expenditures of all institutions. For example, the revenues of eligible degree-granting 2-year for-profit institutions ($1.5 billion) accounts for 0.75 percent of the total revenues of all eligible degree-granting institutions.

Editing Procedures

For schools reporting detail in current funds revenues (part A) and expenditures data (part B), and expenditures on scholarships and fellowships (part E), the following editing procedures were used:

(1) The unrestricted and restricted columns of current funds revenues and expenditures were totaled for each line. The generated totals of each line were compared to reported totals. Revenues by source and expenditures by function were totaled for each column and generated totals of each column were compared to reported totals. Generated totals replaced reported totals if differences were within ranges set in the error resolution guidelines. If differences between generated and reported totals were outside these ranges, the line or column was flagged as an error.

(2) Current year finance data was checked for consistency with prior year data. If current data increased or decreased outside ranges set in the error resolution guidelines the data item was flagged as an error.

(3) Several consistency checks between various parts of the form were also performed. For example, Pell Grant expenditures reported in Part E could not exceed restricted federal grant revenues reported in part A and scholarship and fellowship

expenditures reported in part B. Restricted state and local grants and scholarships reported in part E could not exceed revenues from restricted state and local grants and contracts reported in part A.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded ranges set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

(5) Private institutions reporting federal appropriations were also flagged as an error. After calling a sample of these institutions, it was determined this revenue was from a federal work/study program and the revenue was moved to federal grants and contracts.

Imputation Procedures

(1) Imputations for nonrespondents to the fiscal year 1996 Finance survey, who had responded to any of the five preceding Finance surveys (fiscal years 1991 through 1995), were based on the most recent data reported by these institutions in those years. Institutions were stratified into 11 imputation groups by highest degree granted (Doctoral with medical degrees granted, Doctoral without medical degrees granted, master's, bachelor's and associates) for public and private institutions. Private for-profit 2-year and less–than–2-year schools were combined to form the 11th group. Private for-profit 4-year institutions were combined with private non-profit institutions.

Revenues which are affected by enrollment (tuition and fees, government appropriations, grants and contracts, and auxiliary enterprises) were summed and then divided by full-time-equivalent enrollment (FTE) to yield a revenue per FTE for fiscal year 1996 and for the previous years for each group. A rate of change from previous year to current year was calculated for revenues per FTE student for each group. An institutional inflation factor was calculated by multiplying the group rate of change of revenues per FTE by the ratio of current year FTE (fiscal year 1996) and prior year's FTE (fiscal year 1995) of nonresponding institutions. This inflation factor was then applied to previously reported or previously imputed part A data for the selected revenue items that are affected by enrollment. For all other revenue items not directly related to enrollment the previous year's data was adjusted by an inflation factor based on the change in gross revenues in the current year and gross revenues in the prior year without any FTE adjustment.

For parts B and E, for responding institutions selected expenditure functions related to enrollment which included instruction, student services, scholarship and fellowship expenditures and auxiliary expenditures were summed and then divided by FTE to yield an expenditure per FTE student for fiscal year 1996 and for the previous years for each group. A rate of change from previous year to current year was calculated for expenditures per FTE for each group. An institutional inflation factor was calculated by

multiplying the group rate of change of expenditures per FTE by the ratio of current year FTE (fiscal year 1996) to prior year's FTE (fiscal year 1995) of nonresponding institutions. This inflation factor was then applied to previously reported or previously imputed part B data for the selected expenditure items that are affected by enrollment and all part E items. For all other expenditure items not directly related to enrollment the previous year's data was adjusted by an inflation factor based on the change in gross expenditures in the current year and gross expenditures in the prior year without any FTE adjustment.

Full-time equivalent enrollment (FTE) was computed from fall enrollment data of the corresponding fiscal year (i.e. fall 1995 enrollment for fiscal year 1995-96).

(2) For institutions that did not respond to any of the preceding five survey years (fiscal years 1991 through 1995), a hot deck strategy was used: Institutions completing the "F" form were sorted into hot deck groups formed as a combination of control, religious affiliation, highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical-related (chiropractic, optometric, or podiatric) school. A donor school was selected from the same hot deck group as the nonresponding institution. Fall enrollment data from 1995 were used to compute FTE enrollment for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution to the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, revenues from auxiliary enterprises, instruction, student services, scholarship and fellowship, and auxiliary enterprise expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Institutions that returned finance data on the CN form or were followed-up via PETS (Postsecondary Education Telephone System) supplied data in the fields used below:

Variable name	*Description*
	Revenues
A013	Tuition and fees
A063	Federal government grants and contracts
CN3	State and local government grants and contracts
A113	Sales and services of educational activities
CN5	Other sources of revenues
A163	Total current funds revenues

Expenditures

B013	Instruction
B093	Scholarships and fellowships
E013	Pell Grant
E023	Other federal
CN8c	State and local
CN8d	other scholarships and fellowships
CN9	Other educational and general expenditures
B123	Total educational and general expenditures
CN11	Other current funds expenditures (non E&G)
B223	Total current funds expenditures

For eligible degree-granting institutions that returned the CN form, data were distributed to be consistent with all other eligible degree-granting institutions returning the "F" form. Data in tuition and fees (A013), federal grants and contracts (A063), sales and services of educational activities (A113) total current funds revenues (A163), instruction (B013), scholarships and fellowships (B093), Pell grants (E013), other federal scholarships (E023), total E&G expenditures (B123) and total current funds expenditures (B223) were used as reported. Revenues reported in State and local government grants and contracts (CN3) were distributed among state grants and contracts and local grants and contracts. Data reported in "other sources of revenues (CN5)" were distributed to all other revenue sources in part A. Scholarships from state and local sources (CN8c) were distributed separately into state sources and local sources. Scholarships from other sources (CN8d) were distributed between institutional and private sources. Other E&G expenditures (CN9) were distributed to all other E&G functions excluding instruction and scholarships and fellowships. All other non-E&G expenditures were distributed to non-E&G expenditure functions, such as auxiliary enterprises. Distributions were based on the average percentage distribution for institutions in the same group (described in 2). For example, 2-year public institutions were distributed according to the average percentage distribution of all public 2-year institutions. After the distribution process, the variables CN3, CN5, CN8C, CN8D, CN9 and CN11 were eliminated from the file. In 1996, this process was applied to 330 institutions. There were also 31 eligible-degree-granting institutions that did not respond to the CN form but were imputed using steps 1 or 2 above. Non-degree-granting institutions that reported on the CN form were not distributed and those that did not respond were not imputed.

(4) If an institution reported only totals in column three for revenues and for expenditures, imputations for restricted and unrestricted revenues and expenditures were performed by distributing total columns to restricted and unrestricted based on the average distribution of schools in the non-respondent's imputation group.

(5) If an institution reported academic support but did not report library expenditures, expenditure data from the 1996 IPEDS Academic Library survey were used to determine library expenditures in fiscal year 1996.

(6) For institutions that did not report salary and wage expenditures (part B column 4, lines 1 through 8 and line 23) group ratios of salary expenditures to total expenditures (column 3, lines 1 through 8), for each expenditure category and imputation group were calculated. These ratios were then multiplied by the total reported expenditure of the institution to yield a salary expenditure for each line or category. The imputed salary expenditures were then summed to produce a total salary and wage expenditure (column 4, line 23). Fringe benefits (column 4, lines 24 through lines 26) were then calculated by multiplying the group ratios of fringe benefits per total salary and wages by the imputed total salary and wages. The total employee compensation was then calculated by summing lines 23 through 26. For institutions that did not report salary expenditures by function (column 4, lines 1 through 8), but were able to report total salary expenditures (column 4, line 23), salary expenditures by function were initially imputed as above. The imputed salary and wage expenditures by function were then summed and subtracted from the reported total salary and wages (column 4, line 23) and a balance was calculated. This balance was then distributed across all salary categories in the same proportion as total reported expenditures in column 3. In 1996, there were 22 institutions that did not report salary and wage expenditures for lines 1 through 8. Salary and wage expenditures were not imputed for auxiliary expenditures, hospitals, and independent operations. These items were added to the finance survey in fiscal year 1995.

(7) Eighty-four public institutions included money from the Federal Direct Student Loan (FDSL) program when reporting other restricted federal grant expenditures (part E, line 2, column 2) and revenues from restricted federal grants and contracts (part A, line 6, column 2). These items were imputed for the 84 institutions because loan money is not collected on the finance survey, and the money from these loans is generally reported in tuition and fee revenues. A four-year average percent change (1992 to 1995) of other restricted federal grants was calculated for each institution. This average percent change was then multiplied by the other restricted federal grant expenditure reported by the institutions in fiscal year 1995 to yield an imputed other restricted federal grant expenditure for fiscal year 1996. The difference between the original reported restricted grant expenditure and the imputed restricted grant expenditure was assumed to be the money associated with the FDSL program. This difference was then subtracted from the reported restricted federal grant revenues.

In the 1996 finance file 343 institutions were imputed based on previously reported finance data (method 1). One hundred-six institutions were imputed using method (2) above. Three institutions were not imputed. These institutions never reported to the finance survey so using the prior year method was not possible and the institutions are unique institutions, so that

finding donor institutions were not possible. Only parts A, B, and E of the finance survey form were imputed for nonresponding institutions. Institutions that were entirely imputed may be identified on the file by their response status (RSTATUS) and imputation type (IMPTYPE) codes. For responding institutions that were edited or partially imputed, imputed or edited items may be identified by the associated item imputation flags.

This report's focus is on 4,018 eligible degree-granting institutions in the 50 states and the District of Columbia and excludes institutions in the outlying areas. Table A4 shows the number of eligible degree-granting institutions that returned a survey form in the 50 states and the District of Columbia by level and control of institution. Table A5 shows the survey response rates by state.

Table A4.— Fiscal year 1996 survey response rates for Title IV eligible, degree-granting institutions, by sector of institution: 50 states and the District of Columbia

Sector of institution	Final universe	Number responded	Response rate
Total	4,018	3,712	92.4
Central office	62	61	98.4
4-year, public	613	600	97.9
4-year, nonprofit	1,498	1,353	90.3
4-year, for-profit	138	126	91.3
2-year, public	1,080	1,016	94.1
2-year, nonprofit	181	166	91.7
2-year, for-profit	446	390	87.4

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

Table A5 — Fiscal year 1996 survey response rates for Title IV eligible, degree-granting institutions, by state

State	Final universe	Number responded	Response rate
50 states and D.C.	4,018	3,712	92.4
Alabama	84	81	96.4
Alaska	8	7	87.5
Arizona	66	58	87.9
Arkansas	46	44	95.7
California	388	319	82.2
Colorado	69	67	97.1
Connecticut	43	43	100.0
Delaware	10	10	100.0
District of Columbia	18	15	83.3
Florida	130	118	90.8
Georgia	102	94	92.2
Hawaii	22	22	100.0
Idaho	14	14	100.0
Illinois	172	151	87.8
Indiana	96	93	96.9
Iowa	64	62	96.9
Kansas	59	58	98.3
Kentucky	64	61	95.3
Louisiana	77	75	97.4
Maine	35	35	100.0
Maryland	61	60	98.4
Massachusetts	124	117	94.4
Michigan	110	103	93.6
Minnesota	116	108	93.1
Mississippi	46	42	91.3
Missouri	112	104	92.9
Montana	30	27	90.0
Nebraska	38	38	100.0
Nevada	14	13	92.9
New Hampshire	30	29	96.7
New Jersey	59	54	91.5
New Mexico	43	42	97.7
New York	316	280	88.6
North Carolina	121	115	95.0
North Dakota	23	23	100.0
Ohio	179	164	91.6
Oklahoma	44	31	70.5
Oregon	49	47	95.9
Pennsylvania	247	236	95.5
Rhode Island	12	12	100.0
South Carolina	59	57	96.6
South Dakota	27	20	74.1
Tennessee	82	77	93.9
Texas	193	191	99.0
Utah	21	18	85.7
Vermont	25	21	84.0
Virginia	91	87	95.6
Washington	68	67	98.5
West Virginia	37	31	83.8
Wisconsin	65	62	95.4
Wyoming	9	9	100.0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1995-96 "Finance" survey.

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